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PUBLIC ACCOUNTS

of the

DOMINION OF CANADA

for the

FISCAL YEAR ENDED MARCH 31

1947



and

REPORT OF THE
AUDITOR GENERAL

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY

1948

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REPORT OF THE AUDITOR GENERAL

PUBLIC ACCOUNTS

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ANALYSIS

IC ACCOUNTS

DEPARTMENT OF FINANCE,

OTTAWA, November 12, 1947.

The Honourable D. C. ABBOTT,
Minister of Finance.

Sir,—In accordance with section 38 of the Consolidated Revenue and Audit Act, 1931, I have the honour to submit to you herewith the Public Accounts of the Dominion of Canada for the fiscal year ended March 31, 1947.

INTRODUCTION—ANALYSIS OF THE PUBLIC ACCOUNTS

A. INTRODUCTORY REMARKS.

Following the practice of former years this introduction will endeavour to summarize the Dominion's financial transactions for the fiscal year 1946-47 in such a way as to assist the reader to grasp the significance of the voluminous details found in Parts I and II of the Report.

This is the first complete fiscal year since 1938-39 during which there were no direct War Expenditures. However, as will be shown in the analysis that follows, there was a large number of items, both on the revenue and expenditure side of the accounts, which were in respect of delayed war activities or became necessary as a direct result of the war. While a number of items involving substantial sums may be regarded as abnormal or non-recurring character, there are many items such as expenditures for the benefits to veterans which will be recurring for a number of years.

It is impossible, except by the use of many hypothetical assumptions, to calculate the exact cost of the war. A statement of war expenditures, by departments, to March 31, 1946 as amended to March 31, 1947 may be found in Part II, page 10.

The following pages present, with comments upon the more significant aspects of each item: the Dominion's balance sheet; a brief summary of the expenditure and revenue statement; a statement of the budgetary surplus or decrease in net debt; a more detailed summary of expenditures; a similarly expanded summary of revenues; the percentage distribution of revenues and expenditures; and a statement showing requirements for and sources of, cash. A review of the Dominion's indirect or contingent liabilities concludes the introduction.

B. THE BALANCE SHEET AS AT MARCH 31, 1947.

Table I shows in summary form, comparative balance sheet of the Dominion of Canada as at March 31, 1947 and as at March 31, 1946.

(1) Important Items in the Balance Sheet as at March 31, 1947.

The detailed balance sheet of the Dominion is shown in Part I, pages 2 and 3. It is given on a comparative basis, disclosing not only the amount of each item at the close of the fiscal year 1946-47, but also the corresponding amount at the close of 1945-46, and the change during the year. A reference number is given in respect of each item, and, on pages 4 to 7 will be found appropriate explanatory notes.

TABLE I

BALANCE SHEET OF THE DOMINION OF CANADA AS AT MARCH 31, 1947, COMPARED WITH 1946.¹

(In millions of dollars)

Item	As at March 31		
	1947	1946	
ASSETS			
Cash	1	484.5	808.6
Departmental Working Capital Advances	2	8.6	9.3
Loans and Advances (Recoverable)	3	3,459.0	3,535.9
Investments	4	748.3	214.7
Province Debt Accounts	5	2.3	2.3
Deferred Charges	6	82.0	92.6
Sundry Suspense Accounts	7	19.4	1,025.0
		4,804.1	5,688.4
Less—Reserve for possible losses on ultimate realization of Active Assets ²		—153.7	—150.0
Total Active Assets		4,650.4	5,538.4
Net Debt	8	13,047.8	13,421.4
		17,698.2	18,959.8
LIABILITIES			
Floating Debt	9	410.3	182.4
Deposit and Trust Accounts	10	175.4	1,366.4
Insurance, Pension and Guaranty Accounts	11	526.8	458.0
Deferred Credits	12	9.3	25.3
Sundry Suspense Accounts	13	19.4	66.5
Province Debt Accounts	14	11.9	11.9
Reserves for Certain Contingent Liabilities ³	15	3.1	42.1
Funded Debt	16	16,541.9	16,807.2
		17,698.2	18,959.8

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ See pages 2 and 3 for full details.² See also item 15, reserves for certain contingent liabilities, and footnote thereto.³ Excluding the reserve for possible losses on ultimate realization of active assets, which has been deducted from total active assets.

It will be noted that the aggregate liabilities of the Dominion amounted to \$17,698.2 million at March 31, 1947, a decrease of \$1,261.6 million during the year. More than 93 per cent of the aggregate liabilities was represented by funded debt (including Treasury Bills, Deposit Certificates, and the estimated refundable portion of personal income and excess profits taxes). However, of this total funded debt of \$16,541.9 million the portion payable in foreign currencies was less than 1 per cent—the equivalent of \$148 million payable in U.S. dollars and \$11.6 million payable in pounds sterling. Floating debt, which consists of outstanding cheques and interest, matured funded debt outstanding, and similar demand liabilities, amounted to \$410.3 million, an increase of \$227.9 million over the comparable figure for the previous year. This increase is attributable to the payment of a portion of Canada's subscriptions to the capital of the International Bank for Reconstruction and Development and of the International Monetary Fund in the form of non-interest bearing notes which are carried as floating debt in the balance sheet. These obligations totalled \$235.7 million, and of this amount \$41.7 million were in favour of the Bank and \$194.0 million in favour of the Fund.

Sundry funds deposited with the Receiver General or held in trust for various purposes amounted to \$175.4 million, a decrease of \$1,191.0 million during the year. This decrease was accounted for mainly by the elimination of the "Minister of Finance Securities and Cash Custody Accounts" which covered certain foreign government accounts maintained with the Bank of Canada and for security reasons were transferred in the fiscal year 1940-41 to the custody of the Minister of Finance. The elimination of these accounts from the Dominion's books in

1946-47 reflects the re-transfer of these accounts to the Bank of Canada. Amounts to the credit of a number of insurance, pension and guaranty funds totalled an additional \$526.8 million.

The remaining items on the liability side of the balance sheet were: deferred credits (balances whose ultimate accounting treatment is known, but which are held until certain conditions are met), \$9.3 million; sundry suspense accounts (where some uncertainty as to disposition exists), \$19.4 million; province debt accounts (settlements arising from agreements at the time of Confederation), \$11.9 million; and reserves for certain contingent liabilities (excluding the general reserve for possible losses on the ultimate realization of active assets), \$3.1 million. The only item remaining in the last-mentioned category is a reserve for conditional benefits under the provisions of The Veterans' Land Act, 1942.

Offsetting these liabilities (and in a measure explaining their existence, because a substantial portion of the Dominion's total debt is attributable to the loans, advances, and investments which form a large part of the assets) are what are known as Active Assets. Essentially they consist of earning assets (that is, assets which yield interest, profits, or dividends) together with very liquid assets such as cash and bullion.

The principal active assets at March 31, 1947, were: cash, \$484.5 million; departmental working capital, \$8.6 million; recoverable loans and advances, \$3,459.0 million (including loans and advances of \$679.0 million to the Canadian National Railways, of \$870.0 million to the Foreign Exchange Control Board and of \$1,464.1 million to the United Kingdom and various foreign governments, all arising largely out of the war); investments, \$748.3 million (including \$300 million for Canada's subscription to the capital of the International Monetary Fund and \$48.7 million for Canada's subscription to the International Bank for Reconstruction and Development); province debt accounts (like the liability item already mentioned, this is part of the settlements arising out of the Confederation agreements), \$2.3 million; deferred charges (the cost of loan flotations in process of being amortized over life of loans), \$82.0 million; and sundry suspense accounts, \$19.4 million.

The non-active assets will be described in Section D, in connection with the net debt.

(2) Balance Sheet Changes During the Fiscal Year 1946-47.

The changes in the balance sheet in any year are of two distinct types: (a) changes in the net debt (item 8 of Table I) which result from the net effect of the annual revenue and expenditures in producing a surplus or a deficit; and (b) more or less autonomous changes in assets and liabilities.

The former type will be explained in Section D below, which is entitled "The Surplus or Decrease in Net Debt". With respect to the latter type of change, the Government is frequently called upon to make loans or investments of various kinds in carrying out its policies, or otherwise to acquire active assets, and from time to time it realizes on assets previously acquired. These activities are quite outside the field of annual expenditures and revenues in the strict accounting sense, though of course they must be authorized by Parliament in exactly the same way as expenditures, and normally they are related to or complement them. Similarly, the changes in liabilities, while they may be affected to an important degree by governmental actions, are in most cases quite unrelated to the annual revenues and expenditures.

Fluctuations in cash need no explanation since the amount of cash held is a residual dependent mainly upon the timing of the receipt of revenues and the proceeds of borrowing operations on the one hand and the rate of cash outlay on the other. Similarly, changes in departmental working balances relate mainly to the changing volume of work in progress.

Recoverable loans and advances decreased by \$76.9 million during the fiscal year. Changes in this item are dealt with in subsection (3) below.

There was a net increase of \$533.6 million in investments during the year. Canada's subscriptions to the capital of the International Monetary Fund and of the International Bank for Reconstruction and Development accounted for \$300.0 million and \$48.8 million of the increase respectively. In addition there were increases of \$124.8 million in the securities investment account, of \$42.9 million in the investment in Polymer Corporation Limited (this account was carried under "Loans and Advances" in 1944-45 at \$53.9 million—net credit adjustments during the year amounted to \$11 million and the balance, namely, \$42.9 million, was transferred to "Investments"), of \$4.0 million Eldorado Mining and Refining Limited, and of \$13.5 million in balances due under agreements of sale of Crown Assets (transferred from Loans and Advances, Sundry Government Agencies). There was a decrease of \$0.6 million in the Dominion's investment in the Canadian Farm Loan Board.

Deferred charges declined by \$10.6 million, and sundry suspense accounts by \$1,005.6 million. The latter was caused chiefly by the elimination of the special custody account which amounted to \$1,025.0 million in 1946, and which was offset by a similar account on the

liabilities side of the balance sheet already referred to. On the other hand there was taken into the Dominion's books the price stabilization contingency reserve of the Canadian Sugar Stabilization Corporation Limited, in the amount of \$19.3 million.

Following the practice of the last six fiscal years provision was again made for an addition of \$25 million to the reserve for possible losses on the ultimate realization of Active Assets. The total amount charged against this reserve account was \$21.3 million consisting of write-offs under the authority of The Surplus Crown Assets Act in respect of various loans and advances made during the war by the Department of Munitions and Supply to certain Crown Companies and in respect of Crown Plants privately managed. These write-offs against the reserve account, representing bookkeeping adjustments, were as follows: Welland Chemical Works Limited, \$11.6 million; Canada Strip Mill Limited, Montreal, \$5.5 million; Canada Strip Mill Limited, Toronto, \$2.5 million; Polymer Corporation Limited, \$1.0 million; and Melbourne Merchandising Limited, \$0.7 million.

The annual changes in loans and advances for the year 1946-47 (with the corresponding changes for the preceding year) are given in Table II, which follows. Complete details will be found in the departmental sections of Part II.

TABLE II
CHANGES IN ACTIVE LOANS AND ADVANCES
(In millions of dollars)

Item		Annual Change Fiscal Years Ended March 31	
		1947	1946
Canadian National Railways.....	1	-20.5	43.2
Foreign Exchange Control Board.....	2	-680.0	700.0
SUNDRY GOVERNMENT AGENCIES			
National Harbours Board.....	3	0.2	-0.1
Soldier Settlement of Canada.....	4	55.2	18.7
Sundry Crown Companies.....	5	-49.9	-20.1
Sundry Crown Plants, privately managed.....	6	-41.1	-5.0
Agricultural prices support Account.....	7	23.9	.....
Canadian Broadcasting Corporation.....	8	2.0	.....
Net Total, Sundry Government Agencies.....	9	-9.8	-6.5
PROVINCIAL AND MUNICIPAL GOVERNMENTS			
Seed Grain Loans Guarantee Act, 1938.....	10	-1.7	-3.9
Other.....	11	-0.8	-0.5
Net Total, Provincial and Municipal Governments.....	12	-2.5	-4.4
UNITED KINGDOM AND OTHER GOVERNMENTS			
United Kingdom, Loan Under The U.K. Financing Act 1946.....	13	640.0	.....
Advances Under Export Credits Insurance Act 1944.....	14	268.0	67.4
General Advances for purchase of supplies in Canada.....	15	-133.8	145.6
United Kingdom, food advance accounts.....	16	-20.7	-10.0
United Kingdom, loan under The War Appropriation (U.K. Financing) Act, 1942.....	17	-95.8	-63.9
United Kingdom, Australia, and New Zealand—air training accounts.....	18	.....	-449.5
Union of Soviet Socialist Republics, loan for the purchase of wheat.....	19	-5.0	-2.5
Sundry Governments, miscellaneous recoverable accounts.....	20	-6.0	-21.6
Net Total, U.K. and other Governments.....	21	646.8	-334.5

Item	Annual Change, Fiscal Years Ended March 31	
	1947	1946
MISCELLANEOUS		
Dominion and National Housing Acts.....	22	-14.7 ²
Sundry munitions contractors, etc. (Department of Reconstruction and Supply)...	23	-0.8
Sundry loans and advances.....	24	-0.1
Net Total, Miscellaneous.....	25	-15.6
NET TOTAL, ALL LOANS AND ADVANCES.....	26	382.2
MEMORANDUM. Write-offs included above.—		
Land Settlement Loans (item 4).....	27	1
Seed grain and relief accounts, Department of Mines and Resources (item 24)	28	1

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Less than \$50,000.

² Balance outstanding at December 31, 1945, repaid out of advance to Central Mortgage and Housing Corporation.

(3) Changes in Active Loans and Advances.

There was a net decrease of \$76.9 million in active loans and advances during the fiscal year ended March 31, 1947, compared with a net increase of \$382.2 million for the previous year.

Loans and advances to the United Kingdom and other governments showed a net increase of \$646.8 million during the year. Advances totalling \$640.0 million were made under the \$1,250.0 million loan authorized by The United Kingdom Financial Agreement Act 1946. Advances made to foreign governments and their agencies pursuant to agreements made under The Export Credits Insurance Act totalled \$267.4 million and interest accrued and consolidated with principal in accordance with the agreements made with Belgium and Norway totalled \$0.6 million, so that the net increase in this item was \$268.0 million for the year.

The Table below gives an analysis of loans made under The Export Credits Insurance Act during each of the last two fiscal years, together with the amounts outstanding at the end of the year under review.

ADVANCES TO FOREIGN GOVERNMENTS UNDER THE EXPORT CREDITS INSURANCE ACT

(In millions of dollars)

	Advances Fiscal Years Ended March 31		Interest Accrued Consolidated with Advances	Total Outstanding March 31/47
	1947	1946		
Belgium.....	26.0	25.0	0.5	51.5
China.....	19.5			19.5
Czechoslovakia.....	1.7	3.2		4.9
France.....	156.4			156.4 ¹
Netherlands.....	51.2	25.2		76.3 ²
Netherlands Indies.....	3.9	1.8		5.7
Norway.....	8.7	9.5	0.2	18.3
U.S.S.R.....	0.1	2.8		2.9
Totals.....	267.4	67.4	0.7	335.3

NOTE: Due to rounding off, columns may not add exactly to the totals shown.

¹ \$87.0 million of the total represents a consolidation of amounts advanced under an interim credit agreement made under separate authority.

² \$15.0 million of the total represents a consolidation of amounts advanced under an interim credit agreement made under separate authority.

The United Kingdom repaid \$95·8 million of the loan granted under The War Appropriation (United Kingdom Financing) Act 1942, leaving a balance of \$442·8 million outstanding at the end of the fiscal year. The Union of Soviet Socialist Republics repaid \$5·0 million of its loan made during the war for the purchase of wheat and flour. This reduced the balance outstanding on that loan to \$2·5 million as at March 31, 1947.

Advances made in previous years to the United Kingdom for the purchase of food and other essential supplies under Section 3 of The War Appropriation Acts and totalling \$53·9 million were repaid in full during the year.

Repayments in respect of advances made to governments, other than that of the United Kingdom, for the purchase of supplies totalled \$101·5 million. Repayments by France mainly through borrowings under The Export Credits Insurance Act totalled \$88·4 million, by the Netherlands \$10·9 million, by Belgium \$1·1 million, and by Australia \$1·1 million. Outstanding advances under this heading at March 31, 1947 were: Belgium, \$0·9 million; the Netherlands, \$2·1 million; and U.S.S.R., \$8·8 million.

The Foreign Exchange Control Board repaid \$680·0 million of its loan from the Government, leaving a balance of \$870·0 million at March 31, 1947. Loans to sundry government agencies showed a net decrease of \$9·8 million. The main transactions in this category were net advances of \$55·2 million under Soldier Settlement and Veterans' Land legislation; advances of \$23·9 million under the Agricultural Prices Support Act; advances of \$16·0 million to the Commodity Prices Stabilization Corporation Limited; advances of \$2·5 million to the Canadian Commercial Corporation and a loan of \$2·0 million to the Canadian Broadcasting Corporation. Reductions of \$61·6 million in advances to other Crown Companies and \$41·1 million in advances to Crown Plants Privately Managed, took place during the year. Loans to provincial and municipal governments showed a decline of \$2·5 million, and loans made by the Department of Reconstruction and Supply to sundry munitions contractors were reduced by \$10·9 million during the year.

There is another item in Table II—Item No. 1, Loans and Advances to the Canadian National Railways—which is of sufficient interest to warrant more detailed treatment, especially as the figure in this table is the net result of many transactions.

These transactions may be summarized as follows:

Repayments:—

From Dominion Guaranteed Bond Issue

Applied to loans under Refunding Act 1938	\$ 3,888,565
Applied to loans under War Appropriation Act 1941, Working Capital	13,907,000
Prepayment of amounts due under Hire Purchase Agreements:	
1940 Agreement	8,927,715
1941 Agreement	15,208,977
	<hr/>
	\$41,932,257

Repayment of Instalments under Hire Purchase Agreements

1936 Agreement	\$ 517,173
1940 Agreement	991,968
1941 Agreement	1,382,635
1943 Agreement	1,561,667
1944 Agreement	868,728
1946 Agreement	871,622
	<hr/>
	\$ 6,193,794
<hr/>	
Total Repayments	\$48,126,051

Advances:—

Under Canadian National Railways Refunding Act 1944—for retirement of matured issue	\$23,502,000
Under Canadian National Railways Financing and Guarantee Act, 1940—Purchase of Grand Trunk Railway Company of Canada 4% Perpetual Consolidated Debenture Stock	53,885
Under Canadian National Railways Financing and Guarantee Acts, 1941 and 1942—Purchase of securities from Canadian holders	5,141
Under the War Appropriation (United Kingdom Financing) Act 1942—Purchase of securities from Government of the United Kingdom	101,361
Under the Trans-Canada Air Lines Act—Purchase of Capital Stock	3,943,023
Total Advances by way of loan	\$27,605,410
Net Repayments	\$20,520,641

(4) Changes in Investments

During the year ended March 31, 1947, investments increased by \$533.6 million, compared with a decrease of \$159.2 million in the previous year. Table III presents an analysis of the changes in investments during the year with corresponding changes during the preceding year.

Canada's subscriptions to the capital of the International Monetary Fund and the International Bank for Reconstruction and Development accounted for \$300.0 million and \$48.7 million, respectively, of the increase during 1946-47. There was also an increase of \$124.8 million in the Securities Investment account in 1946-47 compared with a decrease of \$184.4 million in 1945-46.

Miscellaneous investments increased by \$47.2 million in 1946-47 compared with an increase of \$2.9 million in the previous year. Of this increase, however, \$42.9 million merely represented a transfer of the accounts of Polymer Corporation Limited from loans and advances to investments. The other items contributing to the increase were: Eldorado Mining and Refining Limited, \$4.0 million; and construction of dock and rail facilities for Steep Rock Iron Mines Limited, \$0.3 million.

Balances receivable under agreements of sale of Crown assets, also representing a transfer from loans and advances, contributed \$13.5 million to the increase in investments during 1946-47. The major items making up this total were: Algoma Steel Corporation, \$6.1 million; North American Cyanamid, \$3.6 million; and Abasand Oils Limited, \$2.0 million. Complete details of these accounts will be found in Schedule I, Part I, and in the sections of The Department of Reconstruction and Supply and of the Department of Mines and Resources in Part II.

Bonds and capital stock of the Canadian Farm Loan Board decreased by \$0.6 million in 1946-47, and by \$2.4 million in 1945-46.

TABLE III
CHANGES IN INVESTMENTS 1946-47 AND 1945-46
(In millions of dollars)

	Annual Change Fiscal Years ended March 31	
	1947	1946
Central Mortgage and Housing Corporation—Capital Advances		24.7
Canadian Farm Loan Board—Bonds and Capital Stock	-0.6	-2.4
Balances Receivable under Agreements of Sale of Crown Assets	13.5	
Canada's Subscriptions to Capital of—		
International Monetary Fund	300.0	¹
International Bank for Reconstruction and Development	48.7	¹
Securities Investment Account	124.8	-184.4
Miscellaneous	47.2	2.9
TOTALS	533.6	-159.2

¹ Less than \$100,000.

C. SUMMARY OF EXPENDITURE AND REVENUE

Total expenditures during the fiscal year ended March 31, 1947, amounted to \$2,634·2 million, compared with \$5,136·2 million in the previous year. Expenditures other than Demobilization and Reconversion totalled \$1,319·4 million, compared with \$1,133·3 million for 1945-46. Demobilization and Reconversion expenditures accounted for \$1,314·8 million or 49·9 per cent of total expenditures in 1946-47, whereas in 1945-46 War and Demobilization expenditures accounted for \$4,002·9 million or 77·9 per cent of total expenditures.

Total revenues for the year were \$3,007·9 million, compared with \$3,013·2 million for the previous year. There was thus a surplus of revenues over expenditures amounting to \$373·6 million and this contrasted with a deficit of \$2,123·0 million in the preceding year. Table IV follows:

TABLE IV
SUMMARY OF EXPENDITURE AND REVENUE, 1946-47 AND 1945-46

(In millions of dollars)

Item	Fiscal Years Ended March 31	
	1947	1946
EXPENDITURE		
Non-War Expenditure ¹ —		
Ordinary Expenditure..... 1	1,236·2	1,061·9
Capital Expenditure..... 2	11·2	4·5
Special Expenditure..... 3	31·9	17·4
Government Owned Enterprises..... 4	10·7	1·3
Other Charges, including the write-down of assets..... 5	29·4	48·2
Total Non-War Expenditure..... 6	1,319·4	1,133·3
War, Demobilization, and Reconversion Expenditure ¹		
Annual Appropriation Acts..... 7	1,314·8	2,645·8
Less charged to active assets..... 8		—12·2
Write off of Air Training Plan Loans and Advances as per United Kingdom Financial Agreement Act, 1946..... 9		425·0
Mutual Aid ² 10		766·9
Military Relief..... 11		34·5
Canada's Contribution to UNRRA..... 12		142·9
Total War, Demobilization and Reconversion Expenditure..... 13	1,314·8	4,002·9
Total Expenditure..... 14	2,634·2	5,136·2
REVENUE		
Ordinary Revenue..... 15	2,618·7	2,435·7
Less estimated refundable taxes..... 16	—30·2	—72·5
Capital Refunds..... 17	0·1	0·4
Special Receipts and Other Credits..... 18	419·2	649·7
Total Revenue and Credits..... 19	3,007·9	3,013·2
SURPLUS OR DEFICIT		
Excess of Revenue over Expenditure or Decrease in Net Debt (19-14)..... 20	373·6	
Excess of Expenditure over Revenue or Increase in Net Debt (14-19)..... 21		2,123·0

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ The distinction between "war" and "non-war" is arbitrary; "war expenditure" means charges to The War Appropriation Acts and "non-war" means all other expenditure.

² Excluding administration which is included in item 7.

D. THE SURPLUS OR DECREASE IN NET DEBT

(1) The Nature of the Net Debt

The net debt has two components. One of these comprises capital and non-active accounts. Only those items paid for out of appropriations classified as Capital Expenditures in the annual estimates are included as "capital". Non-active accounts are those items of expenditures by way of advances, investments and accounts receivable, which, in the main, are neither consistently revenue-producing nor of a liquid nature.

The other part of the net debt is the Consolidated Deficit Account to which the annual deficits and surpluses since Confederation have been carried. A deficit in any fiscal year must result in a corresponding increase in the net debt of the Dominion, for it can only be covered by an increase in liabilities or a decrease in active assets or both. Conversely a surplus of revenue over expenditure reduces the net debt.

(2) The Decrease in Net Debt during the Fiscal Year Ended March 31, 1947

For the fiscal year ended March 31, 1947, the surplus or decrease in net debt, as already noted, was \$373.6 million. Table V shows how this decrease in net debt was realized and a comparison is made with the increase in the net debt of \$2,123.0 million for the preceding fiscal year.

As will be explained more fully in Section H, the surplus must not be interpreted as an excess of cash receipts over disbursements. An analysis of the change in the net debt for the year is given in Table V which follows:

TABLE V
ANALYSIS OF THE CHANGE IN NET DEBT, 1946-47 and 1945-46
(In millions of dollars)

Item	Fiscal Years Ended March 31	
	1947	1946
CAPITAL AND NON-ACTIVE ACCOUNTS		
<i>Charges—</i>		
(a) Cash Expenditure:		
Capital Expenditure..... 1	11.2	4.5
Government Owned Enterprises non-active loans and advances..... 2	0.7	0.6
(b) Adjustment of C.N.R. Securities Trust Stock account for equity increase due to net income surplus..... 3		24.8
TOTAL CHARGES, CAPITAL AND NON-ACTIVE ACCOUNTS..... 4	11.9	29.9
<i>Credits—</i>		
(c) Cash Repayments:		
Capital Accounts..... 5	-0.1	-0.4
Government Owned Enterprises—Non-Active loans and advances..... 6	-1.1	
(d) Write-offs to Consolidated Deficit Account—		
Adjustment of C.N.R. Securities Trust Stock account for equity decreases due to capital abandonments..... 7	-1.3	-2.1
Seed Grain and Relief Accounts, Department of Mines and Resources..... 8	¹	¹
TOTAL CREDITS, CAPITAL AND NON-ACTIVE ACCOUNTS..... 9	-2.5	-2.5
Net excess of expenditure over revenue—Capital and Non-active accounts.. 10	9.4	27.3
CONSOLIDATED DEFICIT ACCOUNT		
Net excess of all other revenue over all other expenditure, credited to Consolidated Deficit Account..... 11	-383.0	
Net excess of all other expenditure over all other revenue, charged to Consolidated Deficit Account..... 12		2,095.8
INCREASE IN NET DEBT, OR OVER-ALL DEFICIT..... 13		2,123.0
DECREASE IN NET DEBT, OR OVER-ALL SURPLUS..... 14	373.6	

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Less than \$50,000.

E. ANALYSIS OF EXPENDITURE

(1) Ordinary Expenditure

Interest on the public debt was again the largest single item of ordinary expenditure, amounting to \$464.4 million in 1946-47. This is not a large proportion of total expenditures of \$2,634.2 million, or of total revenues of \$3,007.9 million, being 17.6 per cent and 15.4 per cent respectively. It is a much smaller proportion of the national income (about 4 per cent) and this is a much more significant comparison as the interest payment is important mainly as a claim upon income.

It has already been noted that a substantial portion of the Dominion's funded debt is attributable to the acquisition of earning assets. That being so, it is proper to deduct the interest or other return from these investments from the total interest paid and examine the remainder or net interest payment.

Table XIV shows, at item 2, the amount of the return on investments. In 1946-47 it was \$69.4 million, so that the net interest payment was \$395.0 million. This is 15.0 per cent of total expenditures and 13.1 per cent of total revenues for the year.

Table VI which follows presents the figures relating to the gross and net burden of interest on the public debt for the last ten fiscal years.

TABLE VI

COMPARISON OF INTEREST PAYMENTS WITH TOTAL EXPENDITURE 1937-38 TO 1946-47.

(In millions of dollars)

Fiscal Year	Total Expenditure	Total Interest Payments		Return on Invest- ments	Net Interest Payments		Interest payable in Foreign Currencies	
		Amount	Ratio to Expend- iture		Amount	Ratio to Expend- iture	Amount	Ratio to Expend- iture
	\$	\$	%	\$	\$	%	\$	%
1937-38	534.4	132.1	24.7	14.5	117.7	22.0	30.3	5.7
1938-39	553.1	128.0	23.1	14.4	113.6	20.5	30.5	5.5
1939-40	680.8	129.3	19.0	14.6	114.7	16.8	30.0	4.4
1940-41	1,249.6	139.2	11.1	17.9	121.3	9.7	24.9	2.0
1941-42	1,885.1	155.0	8.2	25.8	129.2	6.9	22.0	1.2
1942-43	4,387.1	188.6	4.3	41.2	147.3	3.4	18.4	0.4
1943-44	5,322.3	242.7	4.6	48.3	194.4	3.7	14.0	0.3
1944-45	5,245.6	319.0	6.1	60.7	258.2	4.9	12.5	0.2
1945-46	5,136.2	409.1	8.0	70.9	338.2	6.6	12.5	0.2
1946-47	2,634.2	464.4	17.6	69.4	395.0	15.0	6.7	0.3

NOTE: Due to rounding off, the figures may not add exactly to the totals shown.

Adding the annual amortization of loan discount and commissions, the cost of new loan flotations and certain service charges, to the figure of \$464.4 million of interest payments gives a total of \$477.2 million for all public debt charges during 1946-47. In addition, there was a small net amount of \$0.3 million representing discounts and commissions less premium, in connection with loans issued during the year which was added to Deferred Charges, to be amortized over the life of the loans.

Table VII which follows gives a comparison of Ordinary Expenditures for the fiscal years 1945-46 and 1946-47.

TABLE VII
ANALYSIS OF ORDINARY EXPENDITURES
1946-47 and 1945-46
(In millions of dollars)

Item		Fiscal Years Ended March 31	
		1947	1946
Public Debt Charges—			
Interest on Public Debt.....	1	464.4	409.1
Annual Amortization of Bond Discounts and Commissions.....	2	10.8	14.9
Cost of Loan Flotations.....	3	1.3	7.4
Servicing of Public Debt.....	4	0.7	6.2
Total Public Debt Charges.....	5	477.2	437.6
Subsidies and Compensation to Provinces under Taxation Agreements.....	6	108.8	112.5
Premium Discount and Exchange.....	7	9.2	14.7
Unemployment Insurance Act, Administration and Government's Contribution...	8	22.7	18.7
Old Age Pensions and Pensions to Blind Persons.....	9	35.9	33.7
Family Allowances.....	10	245.1	172.6
Department of National Revenue.....	11	28.6	22.6
Post Office Department.....	12	64.2	57.7
Pensions (War 1914-18 and Military).....	13	40.8	40.0
Agriculture.....	14	13.3	10.3
Mines and Resources.....	15	18.4	11.5
Public Works.....	16	26.4	16.3
Transport.....	17	21.7	18.3
Veterans Affairs.....	18	52.5	32.9
Other Departments.....	19	71.4	62.5
Total Ordinary Expenditure.....	20	1,236.2	1,061.9

(2) Capital Expenditure.

Charges for expenditures classified as "capital" amounted to \$11.2 million during the year compared with \$4.5 million in 1945-46. Details will be found on page 10 of Part I and in the sections dealing with the Departments of Public Works and Transport in Part II.

(3) Special Expenditure.

Special expenditure in 1946-47 amounted to \$31.9 million compared with \$17.4 million in the previous fiscal year. The increase is attributable to payments in respect of deficits of the Canadian Wheat Board.

(4) Government Owned Enterprises.

Expenditures under this heading may be divided into two types: payments to meet the operating deficits of business enterprises wholly owned by the Dominion of Canada which had been established before the war, and non-active loans and advances made to such enterprises. Expenditures of the former type during 1946-47 were \$9.0 million for the Canadian National Railways, representing the net income deficit of the system, \$0.9 million for the Prince Edward Island Car Ferry, and \$0.1 million for the harbours at Churchill and Quebec. All of the foregoing figures relate to deficits for the calendar year 1946. An amount of \$0.7 million was provided to the National Harbours Board in non-active advances for capital expenditure debt retirement and for the deficit of the Jacques Cartier Bridge at Montreal.

(5) Other Charges—Including Write Down of Assets.

Other charges aggregated \$29.4 million during the 1946-47 fiscal year. The largest item was the amount of \$25.0 million which, as already noted, was added to the Reserve for Possible Losses on Ultimate Realization of Active Assets. A similar amount has been credited to this account in each of the fiscal years since the account was established in 1940-41. The

sum of \$2,663,279 was added to the reserve for conditional benefits under the Veterans Land Act. Other charges included the annual write-off from active assets of soldier and general land settlement loans, \$231,629; cancellation of Canadian Farm Loan Board capital stock, \$345; and reduction of Veterans Land Act advances, \$128,507. These additions to the two reserves and the three write-offs resulted in a proportionate increase in the Dominion's net debt.

Write-offs from non-active assets included \$54,649, representing the yearly established losses on seed grain and relief accounts administered by the Department of Mines and Resources, and \$1,307,952, representing reduction in the book value of the Canadian National Railways Securities Trust Stock due to retirement of equipment during the calendar year 1946. The net debt is not affected by these two transactions since they are offset by similar amounts on the Revenue side under "Other Receipts and Credits".

(6) Demobilization and Reconversion Expenditure.

Demobilization and reconversion expenditures amounted to \$1,314.8 million or 49.9 per cent of total expenditures.

The Department of Veterans Affairs expended \$508.4 million, of which war service gratuities and re-establishment credits aggregated \$318.3 million, post-discharge rehabilitation benefits \$96.8 million and treatment of defence forces and World War II pensions, \$84.7 million.

The Department of National Defence expended \$387.3 million, divided between Army services, \$222.0 million; Naval services, \$64.9 million; and Air services, \$100.4 million.

Expenditures by the Department of Finance under this category totalled \$136.9 million. Of this amount expenditures by the Commodity Prices Stabilization Corporation and the deficit of the Canadian Wool Board Limited, together with the costs of administration of the Wartime Prices and Trade Board, accounted for \$102.0 million, while advances to the Canadian Wheat Board for payment of drawback claims to millers and other manufacturers of wheat products amounted to \$26.0 million. The office of the Comptroller of the Treasury expended \$6.1 million and the sum of \$2.3 million was disbursed in connection with the Halifax area explosion and V.E. Day damage claims.

The Department of Reconstruction and Supply expended \$147.1 million, including \$76.8 million for termination and liquidation of contracts; \$33.2 million for housing development (including commitments of previous years); \$12.7 million for the Emergency Coal Production Board; and \$10.8 million for the administration, reconversion and operation of Crown Companies and Crown Plants.

The Department of Labour expended \$32.7 million. Of this amount the sum of \$13.0 million was expended for vocational training for discharged members of the Canadian armed forces and the sum of \$11.2 million by the Unemployment Insurance Commission for the administration of National Selective Service Civilian regulations.

Another Department which expended a considerable amount under the Demobilization and Reconversion appropriation was the Department of Agriculture which disbursed \$71.1 million. The larger items were: Agricultural Food Board, \$36.8 million, made up almost entirely of subsidies on milk for butter, for fluid milk, for cheese and for concentration purposes; Agricultural Supplies Board, \$29.0 million, including \$18.8 million for freight assistance on western feed grains and \$6.5 million as a subsidy on wheat used as feed for livestock; and the Meat Board, \$4.7 million, of which \$4.5 million was expended as premiums on hog carcasses suitable for export to Great Britain.

DEPARTMENT OF FINANCE

Table VIII, giving in summary form the expenditure classified as "Demobilization and Reconversion" Expenditures in 1946-47 compared with expenditure classified as "War and Demobilization" Expenditures in 1945-46, follows:

TABLE VIII
DEMOLIBIZATION AND RECONVERSION EXPENDITURE 1946-47 AND WAR AND
DEMOLIBIZATION EXPENDITURE, 1945-46
(In millions of dollars)

		1946-47	1945-46
Agriculture—			
Freight assistance on western feed grains.....	1	18.8	17.3
Subsidy on milk and milk products.....	2	36.8	41.6
Premium on hog carcasses suitable for export to Great Britain.....	3	4.5	9.6
Subsidy on western wheat used as feed for live stock.....	4	6.5	7.9
Sundry.....	5	4.5	6.6
	6	71.1	83.0
Finance—			
Wartime Prices and Trade Board.....	7	101.5	113.1
Advances to the Canadian Wheat Board for payment of drawback claims to millers and other manufacturers of wheat products.....	8	26.0	14.7
Comptroller of the Treasury's office.....	9	6.1	9.4
Sundry.....	10	3.3	7.1
	11	136.9	144.3
Labour—			
Vocational training for discharged members of Canada's armed forces.....	12	13.0	4.4
Unemployment Insurance Commission.....	13	11.2	9.2
Sundry.....	14	8.4	9.3
	15	32.6	22.9
National Defence—			
Army services.....	16	222.0	949.6
Naval services.....	17	64.9	241.8
Air services.....	18	100.4	524.3
	19	387.3	1,715.7
National Health and Welfare.....	20	9.7	11.2
Reconstruction and Supply—			
Termination and liquidation of contracts.....	21	76.8	151.8
Housing development.....	22	33.2	¹ 27.1
Emergency Coal Production Board.....	23	12.7	¹ 11.2
Administration, reconversion and operation of crown companies and crown plants.....	24	10.8	14.3
Expansion of Industry.....	25	13.6	278.8
Sundry.....	26	147.1	15.0
	27	9.7	
Transport.....	28		
Veterans Affairs—			
War service gratuities.....	29	221.7	212.4
Re-establishment credits.....	30	96.6	27.1
Post discharge rehabilitation benefits.....	31	96.8	32.1
Treatment and pension examination, World War II.....	32	51.0	26.3
Pensions, World War II.....	33	33.8	22.2
Sundry.....	34	8.5	8.3
	35	508.4	328.4
Write-off of Air Training Plan Loans and advances as per United Kingdom Financial Agreement Act, 1946.....	36		425.0
Mutual Aid (excluding administration).....	37		766.9
Military Relief.....	38		34.5
Canadian contribution to UNRRA.....	39		142.9
Other Departments.....	40	12.0	34.3
		1,314.8	4,002.9

¹ Included in expansion of industry.

F. ANALYSIS OF REVENUE.**(1) Total Revenue.**

Grand total revenues of the Dominion Government for the fiscal year ended March 31, 1947, were \$3,007.9 million. This was the second largest revenue total in the Dominion's history, being exceeded only by that for the fiscal year 1945-46, during which revenues aggregated \$3,013.2 million. It exceeded revenues for the fiscal years 1944-45 and 1943-44 by \$320.5 million and \$242.9 million respectively.

Tax revenue again reflected the predominance of direct taxes on income and profits. Almost 58 per cent of total tax revenue was derived from direct taxation as compared with 32.6 per cent in 1938-39.

The amount of reserve set up in the fiscal year under review for the refundable portion of income and excess profits tax was \$30.2 million, of which the sum of \$24.0 million was in respect of personal income tax and the sum of \$6.2 million was in respect of excess profits tax. This reserve has been deducted in arriving at the revenue total given above. Adding this to the reserves previously set aside brings the total liability set up as at March 31, 1947, to \$289.0 million for refundable personal income tax, and \$258.2 million for refundable excess profits tax, or a gross total of \$547.2 million. After deducting repayments of refundable taxes made to March 31, 1947, the net liability as at that date amounted to \$285.3 million for personal income tax and \$258.2 million for excess profits tax. The amounts of the gross reserves of the two taxes distributed by the taxation years to which they relate are now estimated as follows:—

Taxation Year	Refundable Personal Income Tax	Refundable Excess Profits Tax
	\$	\$
1942.....	59,000,000	29,200,000
1943.....	150,000,000	67,700,000
1944.....	80,000,000	73,000,000
1945.....		71,000,000
1946*.....		17,300,000
Gross Total.....	289,000,000	258,200,000
Less repayments.....	3,737,417	3,783
Net Total.....	285,262,583	258,196,217

* Corporation fiscal years ending in 1946 prior to March 31st.

Revenues for the year classified by major categories are presented in Table IX with the corresponding figures for the previous fiscal year. Table IX follows:—

TABLE IX
REVENUE BY MAJOR CLASSIFICATIONS, 1946-47 AND 1945-46
(In millions of dollars)

Item	Fiscal Years Ended March 31	
	1947	1946
TAX REVENUE—		
Direct Taxes—		
Direct Taxes on Incomes..... 1	1,381·9 ¹	1,359·4 ²
Succession Duties..... 2	23·6	21·5
Total Direct Taxes..... 3	1,405·5	1,380·9
Indirect Taxes—		
Customs Import Duties..... 4	237·4	128·9
Excise Duties..... 5	196·0	186·7
Excise Taxes..... 6	579·0	496·9
Other Taxes..... 7	9·7	9·0
Total Indirect Taxes..... 8	1,022·1	821·5
Total Tax Revenue..... 9	2,427·7	2,202·4
NON-TAX REVENUE..... 10	160·9	160·8
Total Ordinary Revenue..... 11	2,588·5	2,363·2
SPECIAL RECEIPTS AND CREDITS..... 12	419·3	650·0
GRAND TOTAL REVENUE..... 13	3,007·9¹	3,013·2²

NOTE: Due to rounding off, the columns may not add exactly to totals shown.

¹ After deduction of \$30·2 millions in respect of refundable taxes.

² After deduction of \$72·5 millions in respect of refundable taxes.

(2) Direct Taxes on Incomes.

Table X shows, for the fiscal years 1946-47 and 1945-46, the revenues contributed by direct taxes on income. Total revenues from these sources amounted to \$1,382·0 million in 1946-47 compared with \$1,359·4 million in 1945-46.

(a) Taxes on Personal Incomes.

The personal income tax, which yielded \$670·5 million, was again the largest single source of tax revenue. Despite substantial reductions in tax rates, it was only \$16·1 million less than in the previous fiscal year, reflecting the high levels of employment and incomes during the year. A further influence which tended to keep up income tax payments was the considerable number of servicemen who began to receive taxable incomes as they returned to civilian employment.

(b) Corporation Income Tax and Excess Profits Tax.

Corporation income tax and excess profits tax are both levied on business profits and may appropriately be discussed together. The yield of the corporation income tax amounted to \$238·8 million, and revenue from excess profits tax to \$442·5 million (after deducting the refundable portion), making a combined total of \$681·3 million compared with a combined total of \$644·5 million in the previous year.

Corporation income taxes were \$21·0 million higher than in 1945-46. An important factor in this increase was the receipt of substantial amounts in 1946-47 from private companies paying the tax on accumulated undistributed income as provided for by Part XVIII of the Income War Tax Act.

The amount of refundable excess profits tax reserve has been shown previously in tabular form by the individual taxation years to which the total applies. The refundable portion of the Excess Profits Tax is not payable on profits earned after January 1, 1946, but any company having a fiscal year ending after that date had to pay the refundable portion of the tax on the proportionate part of its profits falling in the calendar year 1945.

(c) Taxes on Interest, Dividends, Rents, and Royalties.

Revenue under this heading is derived from special taxes imposed largely on income going to non-residents of Canada under authority of Section 9B of the Income War Tax Act. In 1946-47 revenues under this heading amounted to \$30.1 million and was derived principally from the 15 per cent tax on interest and dividends paid to non-residents. Table X follows:

TABLE X
DIRECT TAXES ON INCOMES, 1946-47 AND 1945-46
(In thousands of dollars)

Item		Fiscal Years Ended March 31	
		1947	1946
Individual Income Tax.....	1	670,530 ¹	686,586 ¹
Tax on Interest and Dividends.....	2	28,428	26,824
Taxes on Rents and Royalties.....	3	1,708	1,486
Corporation Income Tax.....	4	238,792	217,834
Excess Profits Tax.....	5	442,497 ²	426,696 ²
TOTAL DIRECT TAXES ON INCOMES.....	6	1,381,956	1,359,426

¹ Excluding the estimated refundable portion of \$5 million in 1945-46 and \$24 million in 1946-47.

² Excluding the estimated refundable portion of \$67.5 million in 1945-46 and \$6.2 million in 1946-47.

(3) Succession Duties.

The Dominion Government has levied succession duties since 1941, and revenue from this source has shown a gradual increase from year to year. The revenue in 1946-47 was \$23.6 million compared with \$21.5 million in 1945-46.

(4) Indirect Taxes.**(a) Customs Duties.**

Gross revenues from customs duties during 1946-47 were the highest in the Dominion's history, totalling \$257.7 million compared with \$174.1 million in the previous year. Net revenues from this source, after deducting refunds and drawbacks, amounted to \$237.4 million compared with \$128.9 million in 1945-46.

(b) Excise Duties.

Excise duties are levied exclusively on alcoholic beverages and tobacco products under the Excise Act. Table XI shows comparative revenues from excise duties in the fiscal years 1946-47 and 1945-46.

Net revenues amounted to \$196.0 million for the year under review, an increase of \$9.3 million over the previous year. Excise duties on alcoholic beverages contributed \$6.5 million to the increase, while those on tobacco products were \$2.9 million higher than in 1945-46. Refunds, however, increased from \$2.8 million in 1945-46 to \$3.0 million in 1946-47. This reduces the net increase in revenue to the amount of \$9.3 million mentioned above. Table XI follows:

TABLE XI
EXCISE DUTIES, 1946-47 AND 1945-46
(In thousands of dollars)

Item		Fiscal Years Ended March 31	
		1947	1946
Spirits, Malt, etc.....	1	97,820	91,274
Cigars, Cigarettes and Tobacco.....	2	101,162	98,228
Licences.....	3	40	39
Less Refunds.....	4	-2,978	-2,815
Total Excise Duties.....	5	196,044	186,726

(c) Excise Taxes.

Under this heading are included the wide variety of taxes on commodities and services levied under the Special War Revenue Act, of which the sales tax and the taxes on tobacco products were the largest source of revenue in 1946-47. Gross collections of \$608.9 million were \$2.0 million lower than during the previous year, but refunds declined from \$114.0 million in 1945-46 to \$29.8 million in 1946-47, so that net revenue from excise taxes amounted to \$579.0 million, \$82.1 million higher than in the previous year. The increase in the net yield reflects greater supplies of goods, a somewhat higher price level, and a continuing high volume of purchasing power in the hands of the public.

Table XII shows revenues from the various types of excise taxes in 1946-47 and 1945-46. Only three of the items appearing in Table XII show lower revenue in 1946-47 than in 1945-46. Revenue from the tax on furs, which was changed in October, 1945 from 25 per cent with no sales tax to 10 per cent and sales tax, declined by \$1.9 million. The war exchange tax and the tax on electric and gas appliances, which were not in effect during the year, yielded only small "clean-up" amounts, as compared with revenues of \$41.2 million for the former and \$1.3 million for the latter in 1945-46.

The gross revenue from sales tax increased by \$1.8 million, and, since the greater part of the refunds of excise taxes are in connection with the sales tax, the net yield from this source showed a considerable increase.

Sources from which a considerable increase in excise tax revenue was derived and the amounts of the increase in each case are as follows:

Automobiles, tires and tubes	\$9.6 million
Beverages	2.0 "
Cigars, cigarettes, and tobacco	6.1 "
Cigarette papers and tubes	2.3 "
Gasoline	6.4 "
Phonographs, radios, and tubes	1.9 "
Special excise on importations .....	.4 "
Amusements	1.2 "
Candy and chewing gum	1.4 "
Trunks, bags, luggage, etc.	1.0 "
Sugar	1.4 "

Table XII showing details of excise taxes follows:

TABLE XII
EXCISE TAXES, 1946-47 AND 1945-46
(In thousands of dollars)

Item	Fiscal Years Ended March 31	
	1947	1946
Taxes on Commodities—		
Sales Tax..... 1	328,073	326,253
War Exchange Tax..... 2	338	41,198
Automobiles, rubber tires and tubes..... 3	16,340	6,701
Beverages..... 4	18,635	16,657
Candy and chewing gum..... 5	13,277	11,904
Cigars, cigarettes and tobacco..... 6	76,318	70,229
Cigarette papers and tubes..... 7	6,943	4,645
Electric and gas appliances..... 8	7	1,272
Furs..... 9	3,102	4,976
Gasoline..... 10	36,220	29,836
Matches and lighters..... 11	4,088	3,675
Phonographs, radios and tubes..... 12	2,526	646
Special excise on importations..... 13	1,185	787
Sugar..... 14	11,339	9,974
Toilet preparations and soaps..... 15	7,521	7,107
Trunks, bags, luggage, etc..... 16	5,710	4,711
Wines..... 17	2,394	2,066
Sundry..... 18	5,109	3,811
Taxes on Amusements and Services—		
Amusements..... 19	14,552	13,387
Tax on pari-mutuel bets..... 20	2,510	2,188
Transportation and communication..... 21	27,931	26,893
Stamps, including payment of taxes on jewellery, chinaware, cabaret attendance, etc..... 22	24,437	21,697
Licences, interest and miscellaneous..... 23	313	302
Less refunds..... 24	-29,845	-114,005
Total Excise Taxes..... 25	579,024	496,910

(5) Miscellaneous Indirect Taxes.

Small amounts of tax revenues were derived from the tax on the note circulation of the chartered banks, which decreases from year to year with the decline in notes outstanding as provided by statute; from taxes on the net premium income of insurance companies; from a tax on the export of electric energy from Canada; and from a tax on the export of furs from the Northwest Territories. Revenues from these miscellaneous taxes amounted to \$9.7 million in 1946-47 compared with \$9.0 million for 1945-46.

Table XIII which follows shows the amounts received from the tax on bank note circulation, from the tax on insurance companies, and from other sundry taxes for the year ended March 31, 1947, and for the preceding fiscal year.

TABLE XIII
MISCELLANEOUS INDIRECT TAXES, 1946-47 AND 1945-46
(In thousands of dollars)

Item	Fiscal Years Ended March 31	
	1947	1946
Chartered bank note circulation..... 1	221	270
Insurance companies..... 2	8,796	7,951
Sundry taxes..... 3	690	751
Total Miscellaneous Taxes..... 4	9,707	8,972

(6) Non-tax Revenue.

Non-tax revenue for 1946-47 amounted to \$160.9 million, a slight increase over 1945-46. Receipts from the Post Office totalled \$73.0 million, an increase of \$4.4 million over the previous year. The receipts from the Post Office exceeded the cost of operations by \$8.8 million, without taking into account any credit for services rendered other departments free of charge and without adding to the cost of operations, rentals and other costs of premises occupied by the Post Office.

Return on Investments realized \$69.4 million—\$1.5 million less than in the previous year. The larger items entering into this total were: interest on advances to Canadian National Railways \$21.5 million; Bank of Canada profits, \$21.0 million; interest on loans to Foreign Exchange Control Board, \$11.3 million; interest on bonds held in Securities Investment Account, \$5.2 million; interest on loans to National Harbours Board, \$3.5 million; interest on loans to Provinces, \$2.7 million; interest on loans to Canadian Farm Loan Board, \$0.7 million; and interest on loans to Foreign Governments under the Export Credits Insurance Act, \$1.4 million.

Bullion and Coinage—Royal Canadian Mint.

The revenue from Bullion and Coinage for 1946-47, as shown in Table XIV, was \$2.1 million. This represents the revenue receipts, as shown by the Dominion's books, derived from the bullion and coinage operations of the Royal Canadian Mint and from the Dominion Assay Office (a branch of the Mint maintained at Vancouver for the receipt and assaying of deposits of gold produced in the Western Provinces, the Yukon, and the Northwest Territories).

Details of these receipts for 1946-47 will be found in the Department of Finance section of Part II of this Report and may be summarized as follows:

Coinage Operations—

Net gain in silver bullion and coinage operations.....	\$0.810 million
Net gain in bronze and tombac coinage operations.....	0.339 "
Net gain in nickel coinage operations.....	0.161 "

Refining and handling gold—

Gain on stocktaking.....	0.024 "
Gain in operations at Dominion Assay Office.....	0.004 "
Charges for assaying, melting and refining gold.....	0.101 "
Mint handling charges (net).....	0.659 "

Total	\$2.098 million
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Table XIV, giving details of Non-Tax Revenue, follows:

TABLE XIV
NON-TAX REVENUE, 1946-47 AND 1945-46
(In thousands of dollars)

Item		Fiscal Years Ended March 31	
		1947	1946
Post Office.....	1	72,978	68,613
Return on Investments.....	2	69,439	70,915
Bullion and Coinage.....	3	2,098	4,954
Privileges, Licences and Permits.....	4	4,089	3,811
Proceeds from Sales.....	5	2,286	2,336
Services and Service Fees.....	6	7,574	7,781
Refunds of Previous Years' Expenditure.....	7	698	618
Miscellaneous.....	8	1,708	1,775
Total Non-Tax Revenue.....	9	160,870	160,803

(7) Special Receipts and Credits.

The total of special receipts and other credits for the fiscal year 1946-47 was \$419.3 million compared with \$650.0 million for the previous year. Of this total the sum of \$403.2 million represented receipts arising from war and demobilization expenditures and consisted of refunds of previous years' war and demobilization expenditures, \$181.4 million; sale of surplus war assets, \$184.3 million; and miscellaneous war, demobilization and reconversion revenues, \$37.5 million.

A breakdown of refunds of previous years' war and demobilization expenditures, with details of the larger items, follows:

Canadian Mutual Aid Board.....	\$ 5.3 million
National Defence—Army.....	14.2 “
National Defence—Air.....	4.9 “
National Defence—Navy.....	2.5 “

Reconstruction and Supply—

Refunds from contractors, in connection with cost audits, voluntary refunds, re-negotiation of contracts, and special discounts where the basis of settlement precludes distribution to individual contracts, \$53.1 million; net production refunds from pre-financed plants, \$63.4 million; amortization of capital expenditure in connection with War Supplies Ltd. orders, \$21.4 million; receipts from contractors for stores previously purchased by Government of Canada from Government of the United States of America, \$8.8 million; and miscellaneous refunds totalling \$5.9 million.....

Sundry Departments	152.6 “
	1.9 “
	<hr/> \$ 181.4 million <hr/>

The amount of \$184.3 million, realized during the year through the disposal of surplus war assets does not include residual cash balances or value of accounts receivable carried by War Assets Corporation as at March 31, 1947.

The larger amounts making up the \$37.5 million total of miscellaneous war, demobilization and reconversion revenues, were: receipts from the Department of National Defence—Army, Navy and Air Services, \$2.7 million; Department of Reconstruction and Supply, \$33.3 million, of which \$25.1 million was derived from the operation of Park Steamships Limited; and sundry, \$1.5 million.

The remaining important items of special receipts and credits consisted of (1) transfers of credit balances from War Damage Insurance Special Accounts, \$9.6 million, (2) Canadian Wheat Board—surplus in 1943 flaxseed account, \$1.8 million, (3) asset value of property disposed of under purchase agreement—amount due the Crown by Abasand Oils Limited, Department of Mines and Resources, \$2.0 million and (4) Canadian National (West Indies) Steamships Ltd.—income surplus for 1946 applied against the company's indebtedness to the Dominion, \$1.1 million. There was another item under this heading to reflect the book loss on capital stock of the Canadian National Railways Securities Trust on retirement of rolling stock equipment for the calendar year 1946, amounting to \$1.3 million. This item was offset, however, by a contra item of the same amount on the expenditure side, appearing under the heading “Other Charges”.

Comparative detail for the various items under Special Receipts and Credits for the last two fiscal years will be found in Table XV.

TABLE XV
SPECIAL RECEIPTS AND CREDITS, 1946-47 AND 1945-46
(In thousands of dollars)

Item	Fiscal Years Ended March 31	
	1947	1946
Consolidated Deficit Account—		
Refunds of previous years' Special Expenditure..... 1	9	20
War Revenues—Refunds and Miscellaneous..... 2	405,247	626,790
Donations..... 3	170	161
Canadian Wheat Board—		
Surplus in 1943 Flaxseed Account..... 4	1,762	
Canadian National Railways—Net credit due to increase in Canadian National		
Railways Securities Trust Stock (contra)..... 5		22,631
Transfers from War Damage Insurance Special Accounts..... 6	9,571	
Total..... 7	416,758	649,602
Capital and Non-Active Accounts—		
Capital Accounts—		
Refunds of Previous Years' Expenditure..... 8	110	376
Non-Active Accounts—		
National Harbours Board, reduction of indebtedness..... 9	10	
Canadian National (West Indies) Steamships, Limited, reduction of indebt-		
edness..... 10	1,105	
Write-downs to Consolidated Deficit Account—		
Seed Grain and Relief Loans..... 11	55	45
Canadian National Railways Securities Trust Stock—Retirement of Rolling		
Stock..... 12	1,308	
Total Capital and Non-active accounts..... 13	2,588	421
Total Special Receipts and Credits..... 14	419,346	650,023

G. PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1946-47.

The major items of revenues and expenditures are shown in Table XVI expressed as percentages of total revenue and of total expenditure.

TABLE XVI
PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1946-47

	Amount in thousands of dollars	Percentage of Total Revenue	Percentage of Total Expenditure
ORDINARY REVENUE—			
Customs Import Duties.....	237,355	7.89	9.01
Excise Duties.....	196,044	6.52	7.44
Excise Taxes.....	579,024	19.25	21.98
Income Tax on persons, corporations, etc. (net).....	939,458	31.23	35.66
Excess Profits Tax (net).....	442,497	14.71	16.80
Succession Duties.....	23,576	0.78	0.89
Other Tax Revenues.....	9,707	0.33	0.37
Total Revenue from Taxes.....	2,427,661	80.71	92.15
Non-tax Revenue.....	160,870	5.35	6.11
Total Ordinary Revenue.....	2,588,531	86.06	98.26
SPECIAL RECEIPTS AND CREDITS.....	419,345	13.94	15.92
Grand Total Revenue.....	3,007,876	100.00	114.18
ORDINARY EXPENDITURE—			
Interest on Public Debt.....	464,395	15.44	17.63
Other Public Debt Charges.....	12,816	0.43	0.49
Subsidies, and payments to provinces under taxation agreements... ..	108,764	3.62	4.13
Family Allowances.....	245,141	8.15	9.31
Old Age Pensions and pensions to blind persons.....	35,928	1.19	1.36
Unemployment Insurance Act, administration and Government's contribution.....	22,696	0.75	0.86
Agriculture.....	13,300	0.44	0.51
Mines and Resources.....	18,421	0.61	0.70
National Revenue.....	28,551	0.95	1.08
Post Office.....	64,213	2.13	2.44
Public Works.....	26,360	0.88	1.00
Transport.....	21,688	0.72	0.82
Veterans Affairs.....	93,305	3.10	3.54
All other.....	80,657	2.69	3.06
Total Ordinary Expenditure.....	1,236,235	41.10	46.93
CAPITAL EXPENDITURE.....	11,200	0.37	0.43
DEMobilIZATION AND RECONVERSION EXPENDITURE—			
National Defence—Army.....	222,007	7.38	8.43
—Navy.....	64,927	2.16	2.46
—Air.....	100,425	3.34	3.81
Reconstruction and Supply.....	147,140	4.89	5.59
Veterans Affairs.....	508,439	16.90	19.30
Other Departments.....	271,860	9.04	10.32
Total Demobilization and Reconversion Expenditure.....	1,314,798	43.71	49.91
SPECIAL EXPENDITURE.....	31,926	1.06	1.21
GOVERNMENT OWNED ENTERPRISES.....	10,682	0.36	0.40
OTHER CHARGES.....	29,386	0.98	1.12
Grand Total Expenditure.....	2,634,227	87.58	100.00

H. SOURCES OF AND REQUIREMENTS FOR CASH, 1946-47.

(1) Introduction and Summary.

The preceding sections of the Introduction have described the balance sheet and the changes therein, the net debt, and the details of expenditure and revenue. This section will describe the effect of these various transactions from the point of view of cash sources and requirements. The Dominion's requirements for cash include some, but not all, "expenditures" in the technical accounting sense, and in addition certain outlays that result in the acquisition of active assets or the reduction of liabilities. Similarly, cash receipts include some, but not all, "revenues" in the same strict sense, and certain other receipts as well. Consequently the excess of cash receipts over cash requirements (excluding payment of funded and floating debt) is quite distinct from the budgetary surplus.

Total sources of cash amounted to \$3,956.9 million, while requirements for cash (excluding repayment of funded and floating debt) aggregated \$3,855.9 million. The excess of sources of cash over requirements for cash, i.e. \$101.0 million, less a reduction in the Dominion's cash balances of \$173.0 million, was used for the retirement of \$265.5 million of funded debt and \$8.5 million of floating debt.

(2) Sources of Cash from Revenue.

Revenues provided \$2,908.7 million, or 73.5 per cent of total cash sources of \$3,956.9 million. Total tax revenues amounted to \$2,457.8 million or 62.1 per cent of total cash sources.

(3) Sources of Cash from Reduction of Active Assets.

Repayments of loans and advances previously made by the Dominion provided \$969.0 million, or 24.5 per cent of the total. The most important repayments of loans were: \$680.0 million by the Foreign Exchange Control Board; \$165.4 million by the United Kingdom and other governments in respect of miscellaneous advances; \$95.8 million by the United Kingdom on account of the loan under the War Appropriation (United Kingdom Financing) Act 1942; and \$20.5 million by the Canadian National Railways.

(4) Sources of Cash from Increase in Liabilities.

The remaining sources of cash consisted of: increases in insurance, pension, and guaranty funds of \$78.4 million and decreases in working capital advances of \$0.8 million.

(5) Cash Requirements for Expenditures.

Requirements for expenditures totalled \$2,518.9 million or 65.3 per cent of total requirements. An amount of \$1,248.9 million was for demobilization and reconversion expenditure, while ordinary expenditure accounted for \$1,216.2 million, special expenditure \$31.9 million, capital expenditure \$11.2 million, and government owned enterprises \$10.7 million.

(6) Cash Requirements for Acquisition of Active Assets.

Increases in loans and advances required cash outlays of \$989.6 million or 25.7 per cent of total requirements. The major items under this heading were advances under the United Kingdom Financial Agreement Act, \$640.0 million; advances to foreign governments under the Export Credits Insurance Act, \$268.0 million; Soldier Settlement and Veterans' Land Act loans, \$55.6 million; and Department of Agriculture—prices support advances, \$23.9 million.

The sum of \$241.6 million, or 6.3 per cent of total requirements, was required for increases in investment holdings, of which increases in the securities investment account absorbed \$124.8 million, and the cash portions of the subscriptions to the capital of the International Monetary Fund and of the International Bank, \$106.0 million, and \$7.1 million respectively.

(7) Cash Requirements for Reduction of Liabilities.

Reductions in various liability accounts (excluding funded and floating debt) absorbed the balance of the cash requirements, namely, \$105.5 million. Reductions in deposit and trust accounts required \$42.3 million, reductions in deferred credits \$16.1 million, and reductions in sundry suspense accounts \$47.1 million.

(8) Cash Requirements for Reduction of Funded and Floating Debt.

Redemption of funded debt required a net amount of \$265.5 million. Gross reduction of funded debt payable in Canada amounted to \$1,148.9 million, but this was offset by the sale of new issues totalling \$886.2 million as well as by the liability built up during the year in respect of refundable portions of personal income tax and excess profits tax which was estimated

at \$27.7 million. Net cash requirement for reduction of funded debt payable in Canada was therefore, \$235.0 million. Reduction of funded debt payable in New York accounted for \$30.2 million and of that payable in London for \$0.3 million. Reduction of floating debt amounted to \$8.5 million. The total reduction of funded and floating debt during the year was, therefore, \$274.0 million.

As the excess of sources of cash over requirements for cash was only \$101.0 million, the Dominion's cash balance in domestic and foreign currencies fell by \$173.0 million.

Details of the sources of and requirements for cash during the fiscal year are shown in table XVII, which follows:

TABLE XVII
SOURCES OF AND REQUIREMENTS FOR CASH

FISCAL YEAR 1946-47

(In millions of dollars)

SOURCES OF CASH

From Revenues

Customs Duties	237.4	
Excise Duties	196.0	
Excise Taxes	579.0	
Other Indirect Taxes	9.7	
Personal Income Tax	694.5	
Corporation Income Tax	238.8	
Excess Profits Tax	448.7	
Other Direct Taxes	53.7	
Total Tax Revenue	2,457.8	
Post Office Revenue	73.0	
Return on Investments	69.4	
Other Ordinary Revenue	18.5	
Gross Ordinary Revenue in Cash	2,618.7	
Less: Estimated refundable portion of personal income and excess profits taxes	30.2	
Net Ordinary revenue in cash	2,588.5	
Refunds of capital and other non-active expenditures	1.2	
Refunds of previous years' war and demobilization expenditure	95.2	
Sale of surplus war assets	184.3	
Miscellaneous war, demobilization and reconversion revenue	37.5	
Other special receipts	2.0	
Total Special Receipts and Credits in Cash	320.2	
Total Revenue in Cash	2,908.7	
From increases in Insurance, Pension and Guaranty Accounts	78.4	
From decreases in working capital advances	0.8	
From Repayments of Loans and Advances—		
Canadian National Railways	20.5	
Foreign Exchange Control Board	680.0	
Crown Companies and Crown Plants	0.9	
Provincial and Municipal Governments	2.5	
United Kingdom under War Appropriation (U.K. Financing) Act 1942	95.8	
United Kingdom and Other Governments	165.4	
Miscellaneous	3.9	
Grand Total Sources of Cash	3,956.9	

DEPARTMENT OF FINANCE

REQUIREMENTS FOR CASH

<i>For Expenditures</i>		
<i>Ordinary Expenditures</i>		
Interest on Public Debt	464.4	
Subsidies to provinces and payments to provinces under Dominion-Provincial taxation agreements	108.8	
Family Allowances	245.1	
Other ordinary expenditures in cash	397.9	
		1,216.2
<i>Demobilization and Reconversion Expenditures</i>		
Department of National Defence—		
Army	222.0	
Navy	64.9	
Air	100.4	
		387.3
Department of Reconstruction and Supply	166.1	
Less: Net production refunds and War Supplies Ltd. amortization	84.8	
		81.3
Department of Agriculture	71.1	
Subsidies paid by Commodity Prices Stabilization Corp.	88.8	
Department of Veterans Affairs—		
Post Discharge Rehabilitation Benefits	96.8	
War Service Gratuities	221.7	
Re-establishment Credits	96.6	
Other	93.4	
		508.5
Other Departments	111.9	
		1,248.9
Capital expenditures	11.2	
Special expenditures	31.9	
Government owned enterprises	10.7	
		2,518.9
<i>For Acquisition of Assets</i>		
<i>Increases in Loans and Advances:</i>		
Canadian Broadcasting Corporation	2.0	
Soldier Settlement and Veterans Land Act	55.6	
Department of Agriculture—Prices Support Account	23.9	
National Harbours Board	0.1	
Loans under Export Credits Insurance Act	268.0	
Loans under United Kingdom Financial Agreement Act 1946	640.0	
		989.6
<i>Increases in Investments</i>		
Securities Investment Account	124.8	
Canada's subscription to capital of—		
International Monetary Fund (cash portion)	106.0	
International Bank (cash portion)	7.1	
Other Investments	3.7	
		241.6
<i>For Other Purposes</i>		
Reduction in deposit and trust accounts	42.3	
Reduction in deferred credits	16.1	
Reduction in sundry suspense accounts	47.1	
Cost of loan flotations—portion to be amortized	0.3	
		3,855.9
Total Requirements for Cash		

*Excess of Sources of Cash over Requirements for Cash utilized as follows:
For Reduction of Funded Debt.*

Payable in Canada

Maturities paid in cash	1,148·9
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Less: New Issues

To General Public	486·2
To Bank of Canada	237·9
To Chartered Banks	162·1
Estimated Refundable portions of personal Income and Excess Profits Taxes	27·7
	<hr/> 913·9

Payable in New York (expressed in Canadian dollars)	235·0
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Payable in London	30·2
	<hr/> 0·3

Total Reductions in Funded Debt	265·5
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Reduction of Floating Debt	8·5
	<hr/>

Total for Reduction of Debt	274·0
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Deduct:

Reductions in Cash Balances

In U.S. dollars (expressed in Canadian dollars)	99·6
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In Sterling	21·1
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In Canadian dollars	52·3
	<hr/> 173·0

	<hr/> 101·0
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Grand Total Cash Outlays	<hr/> 3,956·9
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I. BORROWING OPERATIONS, 1946-47.

One new bond issue, consisting of four year $1\frac{3}{4}$ per cent bonds dated November 1, 1946, was sold to the Bank of Canada and the chartered banks at 100·75 to yield 1·56 per cent. The chartered banks acquired \$162·1 million and the Bank of Canada \$237·9 million of this \$400 million issue.

Sale of securities to the general public during the year was confined to Canada Savings Bonds, a new type of security which was introduced in October, 1946. Net sales of Canada Savings Bonds to March 31, 1947, amounted to \$483·4 million. Belated receipts from the sale of Ninth Victory Loan bonds sold in November, 1945, received during the fiscal year 1946-47, totalled \$2·8 million. Thus total receipts from borrowing during the fiscal year were \$886·2 million.

The amount of Treasury Bills outstanding remained unchanged throughout the year at \$450 million. The effective rate of interest for the last issue sold in the fiscal year was 0·404 per cent. The corresponding rates for the last six fiscal years were as follows:

	Per cent
1941-42	0·552
1942-43	0·498
1943-44	0·387
1944-45	0·365
1945-46	0·371
1946-47	0·404

Deposit certificates sold to the chartered banks were reduced by \$460 million during the fiscal year leaving the amount outstanding at March 31, 1947, at \$280·0 million.

Details of redemptions of funded debt, excluding issues renewed or converted are given in Table XVIII for the fiscal years ended March 31, 1946 and 1947.

TABLE XVIII
REDEMPTIONS OF FUNDED DEBT (EXCLUDING ISSUES RENEWED OR CONVERTED) FISCAL YEARS ENDED
MARCH 31, 1947 AND 1946
(In millions of dollars)

Date	Issue	Fiscal Years Ended March 31	
		1947	1946
<i>Payable in Canada—</i>			
July 2, 1945.....	1½% Two Year Notes.....		450.0
Feb. 1, 1946.....	4½% Refunding Loan, 1926.....		45.0
May 1, 1946.....	1½% Third Victory Loan.....	144.3	
June 1, 1946 ¹	3½% Conversion Loan 1937-49.....	33.5	
November 1, 1946.....	1½% Fourth Victory Loan.....	197.5	
November 1, 1946 ²	4½% Conversion Loan 1931.....	43.1	
December 15, 1946.....	2 % Victory Loan 1941.....	193.3	
March 1, 1947.....	2 % Notes (portion not renewed).....	56.0	
Various.....	2 % Deposit Certificates (net decrease).....	460.0	
Various.....	War Savings Certificates, Stamps and Non-Interest Bearing Certificates.....	21.2	
		1,148.9	495.0
<i>Payable in New York—</i>			
Nov. 15, 1945 ³	3 % Loan of 1938.....		40.0
Jan. 15, 1946 ⁴	3 % Loan of 1937.....		55.0
Jan. 16, 1946 ⁵	3 % Loan of 1943.....		30.0
Jan. 16, 1946 ⁶	3 % Loan of 1943.....		30.0
Jan. 15, 1947 ⁷	2½% Loan of 1943.....	30.0	
		30.0	155.0
<i>Payable in London—</i>			
Various Vested Issues.....		0.3	0.2
Grand Total.....		1,179.2	650.2

1. Due Date June 1, 1949, called for redemption.
3. Due Date Nov. 15, 1968, called for redemption.
5. Due Date Jan. 15, 1953, called for redemption.
7. Due Date Jan. 15, 1948, called for redemption.

2. Due Date November 1, 1956, called for redemption.
4. Due Date Jan. 15, 1967 called for redemption.
6. Due Date Jan. 15, 1958, called for redemption.

Table XIX shows, for the past eleven fiscal years, the average interest rate on the Dominion's debt as at the end of each fiscal year, and the yields and terms of the last domestic bond issue sold in each fiscal year.

TABLE XIX
AVERAGE COUPON INTEREST RATES ON THE FUNDED DEBT OF THE DOMINION 1936-37 TO 1946-47
(As at the close of each fiscal year)

Fiscal Year	Over-all coupon rate on debt payable in—				Yield to public on last domestic issue for term of 10 years or more.	
	Canada	London ¹	New-York ¹	Total ¹	Yield	Term
	%	%	%	%	%	
1936-37 ²	3.82	3.62	3.47	3.75	3.11	Perpetual.
1937-38 ²	3.53	3.62	3.47	3.53	3.34	14 years.
1938-39.....	3.51	3.63	3.46	3.52	3.07	20 "
1939-40.....	3.36	3.67	3.46	3.40	3.25	8-12 "
1940-41.....	2.99	3.54	3.46	3.06	3.125	12 "
1941-42.....	2.85	3.43	3.53	2.90	3.07	12 "
1942-43.....	2.57	3.44	3.08	2.60	3.06	14 "
1943-44.....	2.51	3.45	3.29	2.54	3.00	15½ "
1944-45.....	2.49	3.45	3.29	2.51	3.00	17½ "
1945-46.....	2.58	3.45	3.54	2.60	3.00	20½ "
1946-47.....	2.64	3.45	3.76	2.65	2.75	10 "

¹ Debt in foreign currency is converted at par of exchange—£1 at \$4.86½, and \$1.00 U.S. at \$1.00 Canadian.

² Years prior to 1938-39 have been adjusted to a basis comparable with that of later years by the omission of securities payable on demand from the totals shown in Appendix I to the Public Accounts for the respective years.

J. INDIRECT OR CONTINGENT LIABILITIES: GUARANTEED OBLIGATIONS.

To conclude this review, a discussion of the indirect or contingent liabilities of the Dominion and the changes therein during the fiscal year follows. A footnote to the balance sheet calls attention to these indirect liabilities and they are detailed in Schedule V on pages 30 and 31 of Part I of this Report.

(1) Guaranteed Securities of Government Owned Enterprises.

Canadian National Railway securities guaranteed by the Dominion as to the payment of principal and interest were outstanding in the hands of the public to the amount of \$528.5 million at March 31, 1947, an increase of \$26.2 million during the year. This increase was occasioned by the issue and sale to the public of \$50 million Canadian National Railway Company 2½ per cent bonds dated January 2, 1947, and the redemption on July 1, 1946, of \$23.8 million Canadian Northern Railway Company 6½ per cent bonds.

The new issue was sold to a syndicate of Canadian banks and bond dealers at a price of 99.68 per cent to the Company. The proceeds were used to pay off loans from the Government of \$41.9 million, and for capital purposes.

Railway securities guaranteed as to interest only were outstanding at the end of the fiscal year in the amount of \$8.3 million, showing no substantial change during the year.

Other securities, representing obligations of the Canadian National (West Indies) Steamships Limited, and various Harbour Commissions, which carry the guarantee of the Dominion as to payment of both interest and principal were outstanding in the amount of \$30.1 million, compared with \$30.4 million at the end of the previous fiscal year.

(2) Guarantee of Bank Loans to Canadian Wheat Board.

Although guarantee of bank loans, up to a maximum of \$100.0 million, made by the chartered banks to the Canadian Wheat Board in connection with its operations, was authorized, there was no liability of the Dominion Government on this account as at March 31, 1947.

(3) Commitments in respect of National Housing Act Loans.

Under the Dominion Housing Act, 1935, the National Housing Act, 1938, and the National Housing Act, 1944, the Dominion has accepted and is accepting certain obligations arising out of its contracts with approved lending institutions which, while not expressed in the form of a guarantee, may nevertheless be regarded as contingent or indirect liabilities. Since January 1, 1946, the Central Mortgage and Housing Corporation has been acting as the agent of His Majesty in connection with loans under these Acts.

The manner in which losses in respect of any loan are to be shared by the Dominion and the lending institution is fixed by contract. The original principle under the Dominion Housing Act and the National Housing Act, 1938, was that the Dominion bears two-thirds of the loss, if at the time the loss is sustained the principal amount of the loan repaid, less any other amounts due, is equal to or less than the amount advanced by the Dominion, and one-third of the loss if at the time the loss is sustained the principal amount repaid, less any other amounts due, is more than the amount advanced by the Dominion.

In the case of small loans (that is, loans not in excess of \$4,000 in the case of single family dwellings, or not in excess of \$700 per habitable room in the case of multiple family dwellings), the share of the loss to be borne by the Dominion is not more than 80 per cent and not less than 50 per cent of the loss.

Under the National Housing Act, 1938, a new provision was added to encourage the making of small loans in small or remote communities and in districts or other communities designated by the Minister of Finance in any contract. In respect of such loans, the Dominion has agreed to contracts with certain lending institutions to pay losses sustained by such lending institutions up to the maximum credited to certain "guaranteed fund accounts". These guaranteed fund accounts were built up by crediting certain percentages of the loans made by each lending institution. The percentages varied from 7 to 25 per cent depending on the amount lent and the location of the security.

The Dominion bears the first quarter of any loss and pays losses sustained by the lending institution up to the amount which has been credited to that institution's guaranteed fund account. When the fund is exhausted, the lending institution bears its own three-quarters of the loss.

Under the National Housing Act, 1944, the Dominion bears the first one-quarter of the loss and agrees to pay losses sustained by any lending institution up to an amount set out in the contract. This amount, by contract, cannot exceed 15 per cent of the aggregate of the lending

institution's share of the joint loans made by the lending institution and His Majesty under contract.

Loans to the number of 34,577 covering 44,351 dwelling units have been approved as at March 31, 1947, under the Dominion Housing Act, 1935, the National Housing Act, 1938, and the National Housing Act, 1944, the total amount of such loans being \$169,302,370.

Losses recorded and paid to March 31, 1947, amounted to \$2,645 covering the Dominion's portion of the loss on seven loans. This amount represents total losses to that date under the Dominion Housing Act, 1935, and Part I of the National Housing Act, 1938. These losses were partially offset by a profit of \$498 realized on the sale of eleven properties. The net loss to March 31, 1947 was, therefore, \$2,147. There have been no losses under the National Housing Act, 1944.

(4) Guaranteed Home Improvement Loans.

Under the terms of The Home Improvement Loans Guarantee Act, 1937, 125,720 loans to a total amount of almost \$50 million were made by chartered banks and other approved lending institutions to home owners. The Dominion's contingent liability arising out of these loans is limited to 15 per cent of the aggregate of such loans made by approved lending institutions, but as the balance of these loans as at December 31, 1946, was \$59,335, the contingent liability of the Government was limited to this amount.

Up to March 31, 1947, 1,278 loss claims for an aggregate amount of \$464,154 had been paid. The ratio of total losses to total volume of loans was, therefore, 0.93 per cent.

(5) Guarantee of Bank Loans for Home Extension.

Under the provisions of the Appropriation Act No. 5, 1942, provision was made for the Governor General in Council to guarantee loans made by chartered banks for the conversion of already existing dwellings into multiple housing units under regulations similar to those under the Home Improvement Loans Guarantee Act.

The maximum amount of loans which could be guaranteed was \$2 million, and the Government's guarantee was limited to 15 per cent of the total amount of loans made.

As of March 31, 1946, 57 loans for a total amount of \$108,725 had been made. The Dominion's contingent liability is limited to 15 per cent of the aggregate of such loans made by the banks, but as the balance of these loans as at March 31, 1947 was \$5,068, the contingent liability of the Government was limited to this amount. There have been no claims for losses.

Since March 31, 1946, no new loans have been made under this authority, and loans of this type have been extended under Part IV of the National Housing Act, 1944.

Part IV of the National Housing Act, 1944, authorizes loans to be made by chartered banks to home owners for improvement of their homes and for conversion of existing homes into multiple housing units, which loans may be guaranteed by the Government up to a maximum of \$100 million. The contingent liability of the Government with respect to these loans is limited to 5 per cent of the aggregate of such loans made by each bank.

The home improvement loan section has not yet been proclaimed. The home extension section was proclaimed on April 13, 1946. At March 31, 1947, 28 loans had been approved in a total amount of \$86,065, and the Government's contingent liability was \$4,303. There have been no claims for losses.

(6) Guarantee of Housing Enterprises of Canada Debentures.

Under the provisions of Part II, Section II (3A) of the National Housing Act, 1944, the Central Mortgage and Housing Corporation acting as Agent for His Majesty the King in Right of Canada may guarantee the principal of debentures of an institutional holding company and interest thereon at a rate of not more than $2\frac{1}{2}$ per cent per annum. At March 31, 1947, debentures had been issued by Housing Enterprises of Canada Limited bearing the guarantee of the Central Mortgage and Housing Corporation in the amount of \$3,750,000.

(7) Guarantee of Bank Loans to Commodity Prices Stabilization Corporation.

Under the terms of an Order in Council dated April 16, 1946, the Commodity Prices Stabilization Corporation was authorized to guarantee certain advances and interest thereon obtained by any person from a bank in order to purchase coal, coke, or briquettes in the summer of 1946. The liability of the Corporation is limited to 10 per cent of the aggregate advances made by each bank, and the maximum amount of guarantee is \$500,000. The contingent liability of the Corporation at March 31, 1947, was \$25,266.

(8) Guarantees under Farm Improvement Loans Act.

Under the provisions of the Farm Improvement Loans Act, 1944, the government guarantees loans made by the chartered banks to farmers for authorized purposes. The amount of the guarantee is limited to 10 per cent of the aggregate principal amount of guaranteed farm loans made by each bank. At March 31, 1947, loans had been made by the chartered banks in the amount of \$15,648,646 and the contingent liability of the Government was \$1,564,865.

(9) Guarantees under Veterans' Business and Professional Loans Act.

Under the provisions of the Veterans' Business and Professional Loans Act, which was proclaimed on January 15, 1947, the Government guarantees loans made to veterans by the chartered banks.

The purposes for which these loans are authorized include the purchase of a business, the purchase or repair of machinery, tools, instruments, or other business equipment, and the construction, repair or alteration of, or the making additions to, any building or structure used in the veteran's business. The amount of such loans is limited to \$25 million, and the Government's guarantee is limited to 25 per cent of the loans made by a bank if total loans by that bank do not exceed \$1 million. The guarantee is reduced to 15 per cent on the amount of loans made by each bank over \$1 million. As at March 31, 1947, loans to a total amount of \$818,880 had been made, and the Government's contingent liability was \$204,720.

(10) Guarantee under The Export Credits Insurance Act.

Order in Council P.C. 4690, dated November 12, 1946, authorized the Minister of Finance, on behalf of the Government of Canada to guarantee certain obligations of the Ming Sung Industrial Company Ltd. under the provisions of the Export Credits Insurance Act.

These guarantees were made at the request of the Government of China which has itself guaranteed these obligations of the Company, and has undertaken to indemnify the Government of Canada against any loss in connection with its guarantees.

The Imperial Bank of Canada, The Bank of Toronto, and the Dominion Bank entered into an agreement with the Ming Sung Industrial Company Ltd. to make advances to the Company to a maximum amount of \$12,750,000 for the cost of Canadian produced goods and services.

The Dominion Government is authorized to guarantee the repayment of these advances, and the securities given by the Company in repayment of amounts drawn against the Banks in accordance with the Company's agreement with the Banks.

As at March 31, 1947, the Banks had issued letters of credit in the amount of \$8,917,320 to the Company, and opened a special account in the amount of \$820,000. No payments had been made against the letters of credit. Advances against the special account amounted to \$796,056, and the Government's contingent liability was, therefore, \$796,056.

(11) Total Guaranteed Obligations Outstanding as at March 31, 1947.

The details of the contingent liabilities dealt with above, and of a number of other indirect or contingent liabilities, some of which are indeterminate as to amount will be found in Schedule V on pages 30 and 31 of Part I.

Total outstanding guarantees of the Dominion of Canada at March 31, 1947, excluding indeterminate amounts, were as follows:

	Millions of dollars
Railway and other securities in hands of public:	
Guaranteed as to principal and interest.....	\$ 558·6
Guaranteed as to interest only.....	8·3
Deposits maintained by the chartered banks in the Bank of Canada..	536·3
Other guarantees (excluding indeterminate amounts).....	14·7
	<hr/>
	\$ 1,117·9

Respectfully submitted,

W. C. CLARK,
Deputy Minister of Finance.



PART I

BALANCE SHEET

REVENUE AND EXPENDITURE

SCHEDULES

COMPARATIVE TABLES

APPENDICES

THE DOMINION

COMPARATIVE BALANCE SHEET,

	March 31, 1947		March 31, 1946		Net Increase or Decrease during 1946-47	
ASSETS	\$	cts.	\$	cts.	\$	cts.
1. Cash, Schedule A, page 14—						
(a) In Current Deposits.....	482,191,674	11	805,969,427	15	—	323,777,753 04
(b) In Special Deposits.....	2,354,150	68	2,642,002	44	—	287,851 76
2. Departmental Working Capital Advances, Schedule B, page 14.....	8,574,300	39	9,327,052	13	—	752,751 74
3. Loans and Advances—						
(a) To Railway and Steamship Companies, Schedule C, page 14.....	679,007,738	81	699,528,379	00	—	20,520,640 19
(b) To Foreign Exchange Control Board.....	870,000,000	00	1,550,000,000	00	—	680,000,000 00
(c) To Sundry Government Agencies, Schedule D, page 15.....	265,893,560	98	275,657,064	25	—	9,763,503 27
(d) To Provincial and Municipal Governments, Schedule E, page 16.....	171,373,972	75	173,903,893	75	—	2,529,921 00
(e) To United Kingdom and Other Govern- ments, Schedule F, page 16.....	1,464,077,736	28	817,311,424	54	+	646,766,311 74
(f) Miscellaneous, Schedule G, page 18.....	8,641,592	79	19,513,724	17	—	10,872,131 38
	3,458,994,601	61	3,535,914,485	71	—	76,919,884 10
4. Investments—						
(a) Bank of Canada Capital Stock.....	5,920,000	00	5,920,000	00		
(b) Central Mortgage and Housing Corporation Capital.....	25,000,000	00	25,000,000	00		
(c) Canadian Farm Loan Board— Capital Stock, etc., Schedule H, page 18.....	21,022,882	00	21,623,227	00	—	600,345 00
(d) Canada's subscription to capital of—						
(i) International Monetary Fund.....	300,003,150	00	33,150	00	+	299,970,000 00
(ii) International Bank for Reconstruction and Development.....	48,785,750	00	35,912	50	+	48,749,837 50
(e) Balances receivable under agreements of sale of Crown assets, Schedule I, page 18.....	13,502,693	87			+	13,502,693 87
(f) Miscellaneous, Schedule J, page 18.....	334,110,898	33	162,100,294	74	+	172,010,603 59
	748,345,374	20	214,712,584	24	+	533,632,789 96
5. Province Debt Accounts, Schedule T, page 29..	2,296,151	87	2,296,151	87		
6. Deferred Charges—Unamortized discounts and commissions on loans, Appendix No. 2, page 42.....	81,984,023	59	92,551,071	04	—	10,567,047 45
7. Sundry Suspense Accounts, Schedule K, page 19.	19,367,775	49	1,025,027,959	35	—	1,005,660,183 86
Total Active Assets.....	4,804,108,051	94	5,688,440,733	93	—	884,332,681 99
*Less—Reserve for possible losses on ultimate realization of active assets.....	153,668,860	34	150,000,000	00	+	3,668,860 34
	4,650,439,191	60	5,538,440,733	93	—	888,001,542 33
8. Net Debt, represented by—						
(a) Non-Active Assets—						
(i) Capital Expenditures, Schedule L, Page 19.....	1,019,991,682	40	1,008,901,211	95	+	11,090,470 45
(ii) Other, Schedule M, page 21.....	574,403,542	86	576,163,181	75	—	1,759,638 89
(b) Consolidated Deficit Account.....	11,453,361,323	21	11,836,341,055	51	—	382,979,732 30
	13,047,756,548	47	13,421,405,449	21	—	373,648,900 74
	17,698,195,740	07	18,959,846,183	14	—	1,261,650,443 07

Certified correct,

W. E. HUNTER,
Chief Dominion BookkeeperW. C. CLARK,
Deputy Minister of Finance.

OF CANADA

MARCH 31, 1947, WITH MARCH 31, 1946

LIABILITIES	March 31, 1947		March 31, 1946		Net Increase or Decrease during 1946-47	
	\$	cts.	\$	cts.	\$	cts.
9. Floating Debt, Schedule N, page 22—						
(a) Matured Funded Debt outstanding.....	17,438,728	48	22,590,343	75	—	5,151,615 27
(b) Stock and other obligations payable on demand.....	235,806,136	80	649,202	66	+	235,156,934 14
(c) Interest due and outstanding.....	73,381,697	82	59,032,775	45	+	14,348,922 37
(d) Outstanding Cheques and Warrants.....	74,747,615	41	94,569,502	64	—	19,821,887 23
(e) Post Office (net liability for Money Orders, etc.).....	8,913,182	64	5,552,650	60	+	3,360,532 04
	410,287,361	15	182,394,475	10	+	227,892,886 05
10. Deposit and Trust Accounts—						
(a) Post Office Savings Bank.....	35,764,512	33	35,537,214	78	+	227,297 55
(b) Bank Circulation Redemption Fund.....	1,331,557	85	1,688,719	91	—	357,162 06
(c) Miscellaneous, Schedule O, page 23.....	138,341,452	44	1,329,152,427	26	—	1,190,810,974 82
	175,437,522	62	1,366,378,361	95	—	1,190,940,839 33
11. Insurance, Pension and Guaranty Accounts—						
(a) Government Annuities.....	357,161,953	00	287,492,656	00	+	69,669,297 00
(b) Insurance and Guaranty Funds, Schedule P, page 26.....	66,062,740	76	73,217,952	15	—	7,155,211 39
(c) Pension and Retirement Funds, Schedule Q, page 26.....	103,618,796	11	97,282,929	86	+	6,335,866 25
	526,843,489	87	457,993,538	01	+	68,849,951 86
12. Deferred Credits, Schedule R, page 26.....	9,297,211	75	25,348,721	70	—	16,051,509 95
13. Sundry Suspense Accounts, Schedule S, page 27.....	19,382,550	02	66,491,898	88	—	47,109,348 86
14. Province Debt Accounts, Schedule T, page 29..	11,919,968	64	11,919,968	64		
15. Reserve for certain contingent liabilities—						
(a) Reserve for contingent liabilities, crown companies.....			41,677,278	21	—	41,677,278 21
(b) Reserve for possible losses on ultimate realization of active assets.....			(deducted from assets)			
(c) Reserve for conditional benefits—Veterans Land Act, 1942.....	3,127,454	45	464,175	24	+	2,663,279 21
16. Funded Debt Unmatured, Schedule U, page 29—						
(a) Payable in Canada—						
(i) Bonds, including Deposit Certificates and Treasury Bills.....	15,838,886,771	67	16,101,597,098	90	—	262,710,327 23
(ii) Refundable portion of personal income tax and excess profits tax (estimated).....	543,458,799	83	515,736,835	92	+	27,721,963 91
	16,382,345,571	50	16,617,333,934	82	—	234,988,363 32
(b) Payable in London.....	11,554,610	07	11,843,830	59	—	289,220 52
(c) Payable in New York.....	148,000,000	00	178,000,000	00	—	30,000,000 00
	16,541,900,181	57	16,807,177,765	41	—	265,277,583 84
	17,698,195,740	07	18,959,846,183	14	—	1,261,650,443 07

NOTE.—Indirect or Contingent Liabilities, consisting of securities guaranteed by, or other guarantees given by the Dominion of Canada are listed in Schedule V, page 30.

The above accounts have been examined and audited under my direction, in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, and subject to the observations in my report to the House of Commons, I certify that in my opinion they are correct.

WATSON SELLAR,
Auditor General.

EXPLANATORY NOTES ON THE BALANCE SHEET

The following notes deal mainly with the broad categories of Assets and Liabilities. The individual accounts are dealt with throughout Part II under the departments to which they relate.

ASSETS

1. (a) Cash in Current Deposits represents balances at credit of the Receiver General of Canada in banks in Canada, London and New York as at the close of the relative fiscal years. While balances held in London are converted at \$4.86½ to the pound sterling and in New York at \$1 Canadian to the U.S. dollar, expenditures and revenues are recorded at the current rate of exchange, and the corresponding difference carried to the Premium, Discount and Exchange Account. Effective July 5, 1946 the selling rate of the U.S. dollar was fixed at \$1.00½ Canadian replacing the previous fixed rate of \$1.10½ while the buying rate became par with the Canadian dollar replacing the previous fixed rate of \$1.10. Effective the same date the selling rate of the pound sterling was fixed at \$4.04 Canadian replacing the previous fixed rate of \$4.45 and the buying rate at \$4.02 instead of \$4.43.
1. (b) Special Deposits consist of cash balances in the hands of the fiscal agents of the Government for redemption of Dominion of Canada securities and for payment of interest.
2. Departmental Working Capital Advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments and represent work in progress and the value of stock or material on hand as shown in detail in the Schedule.
3. (a) These amounts represent the net outstanding advances made to Railway and Steamship Companies for capital expenditures, purchase of railway equipment and for debt retirement. Interest in full is currently paid on that part that is by contract interest bearing.
3. (b) These are advances to enable the Foreign Exchange Control Board to finance the purchase of gold and foreign exchange. Effective from May 1, 1946 interest is paid at the rate of 0.625 per cent per annum. The previous rate was 0.75 per cent per annum.
3. (c) These are net advances outstanding made to various government agencies of an independent or quasi-independent nature, for working capital, construction, etc. Included in this category are advances under the Veterans' Land Act which increased \$58.8 million during 1946-47, and advances to the Commodity Prices Stabilization Corporation, the National Harbours Board, etc.
3. (d) Under this heading there have been grouped loans to provinces under Relief Acts and other legislation, and loans to municipalities under the Municipal Improvements Assistance Act.
3. (e) This category combines mainly loans to allied countries under the Export Credits Insurance Act for purchase of goods and commodities in Canada, certain loans made following the war of 1914-18 and the loans to the Government of the United Kingdom under the authority of The War Appropriation (United Kingdom Financing) Act, 1942 and the United Kingdom Financial Agreement Act, 1946.
3. (f) This category comprises a number of miscellaneous loans and advances, chief of which are those made through the Department of Reconstruction and Supply to private companies under the authority of the War Appropriation Acts.
4. (a) This amount represents the cost of the Government's investment in the entire capital stock of the central bank of Canada acquired under the authority of The Bank of Canada Act Amendment Act, 1938.
4. (b) Pursuant to Section 17 of the Central Mortgage and Housing Corporation Act the Dominion paid to the Central Mortgage and Housing Corporation the sum of \$24,750,000 and at the same time pursuant to Section 42 transferred to the Corporation the assets of the Central Mortgage Bank amounting to \$250,000. The resulting figure of \$25 million constitutes the capital of the Corporation. Simultaneously the Corporation repaid to the Dominion the total amount of outstanding loans at December 31, 1945 made under the Dominion and National Housing Acts.
4. (c) This account represents the principal outstanding of amounts furnished the Canadian Farm Loan Board to be loaned on farm property and fishermen's land. Interest in full is being currently paid by the Board on its bonds and on initial capital advances.
4. (d) This account records Canada's subscription to the capital of The International Monetary Fund and The International Bank for Reconstruction and Development. The subscription to The International Monetary Fund consists of gold, Canadian dollars, United States dollars and non-interest bearing promissory notes. The subscription to the Bank consists of Canadian dollars, United States dollars and non-interest bearing promissory notes. The notes, which are payable on demand, are carried on the Dominion's balance sheet under the heading of Floating Debt.
4. (e) Under this heading are grouped the asset values of certain properties disposed of under lease-purchase option agreements and certain balances receivable from War Assets Corporation in connection with the sale of Crown Plants. Complete details will be found in Part II of this Report under the Departments of Reconstruction and Supply and Mines and Resources.

4. (f) The main item under the heading of Miscellaneous Investments is the securities investment account consisting chiefly of the cost of acquisition of Dominion Government direct and guaranteed securities, including bonds held under instalment purchase plans for civil servants and members of the armed forces.
5. In this account are recorded financial adjustments with some of the provinces at the time they entered the Dominion. Interest is paid half-yearly by the provinces.
6. This account consists of discounts, commissions, redemption bonuses and conversion premiums on loan flotations since 1930 remaining to be charged off annually to expenditures in proportion to the term of the respective loans. The amortization of these costs is shown in detail by loan issues in Appendix No. 2, Part I of this Report. The decrease in the account of \$10,567,047.45 is due to the annual write-off, less new loan flotations costs to be amortized, as follows:

Annual amortization charged to expenditure		\$ 10,830,012 69
Less—New loan flotation costs to be amortized—		
Canada Savings Bonds, 1946 (preliminary figure)	\$ 3,257,465 24	
Premium on 1½% Loan of 1946-50 issued at 100.75 (credit) ..	3,000,000 00	
	257,465 24	
Ninth Victory Loan, 1945— further amortized costs	5,500 00	
		262,965 24
		<u>\$ 10,567,047 45</u>

7. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposition. The accounts are cleared when the necessary information becomes available. The main item is a contra account appearing in section 10 in the liabilities and is therefore merely a book-keeping entry.

* The sum of \$25,000,000 has again been added to this reserve account for 1946-47 and against the account has been charged the sum of \$21,331,139.66 reflecting write-offs under the authority of The Surplus Crown Assets Act in respect of various loans and advances made during the war by the Department of Munitions and Supply to Crown Companies and in connection with Crown plants privately managed. The result is a net increase in the reserve account of \$3,668,860.34 during 1946-47. The introduction to this Report records the several transactions involving this account.

8. The net debt of the Dominion is divided to show (a) expenditures that have been charged in the Dominion's books to Non-active Assets, and (b) those charged to Consolidated Deficit Account. All expenditures charged to non-active assets classified as between "Capital" and "Other", are shown in Schedules L and M to the Balance Sheet. Changes in these accounts may be readily ascertained by referring to the last column in the schedules.

The Consolidated Deficit Account is the account to which is transferred annually the excess of expenditures over revenues or revenues over expenditures exclusive of capital expenditure and other non-active accounts mentioned in the preceding paragraph and included in Schedules L and M.

For the first time since 1929-30 revenues during 1946-47 exceeded expenditures and the amount of excess carried to the Consolidated Deficit Account was \$382,979,732.30. From this amount the net increase in expenditures on capital and other non-active accounts of \$9,330,831.56 must be deducted to arrive at the total surplus or decrease in net debt for the year of \$373,648,900.74.

STATEMENT OF THE CONSOLIDATED DEFICIT ACCOUNT OF CANADA, MARCH 31, 1947

Consolidated Deficit brought forward from March 31, 1946		\$ 11,836,341,055 51
Add Expenditures, 1946-47—		
Ordinary	\$ 1,236,234,650 13	
Demobilization and Reconversion	1,314,798,107 16	
Special	31,926,183 55	
Government Owned Enterprises	9,964,136 29	
Other Charges	29,386,361 60	
		2,622,309,438 73
		<u>\$ 14,458,650,494 24</u>
Deduct Revenues, 1946-47—		
Ordinary	2,588,530,894 64	
Special Receipts and Credits	416,758,276 39	
		3,005,289,171 03
Consolidated Deficit Account, March 31, 1947		<u>\$ 11,453,361,323 21</u>

LIABILITIES

9. This category covers obligations that are payable on demand. Generally, the creditors are in possession of some form of the Dominion's negotiable paper that is due and payable forthwith. The large increase in floating debt is mainly due to the issuing of non-negotiable non-interest bearing notes to the International Bank for Reconstruction and Development for \$41,665,000 and to the International Monetary Fund for \$194,000,000.

The details of Post Office account [9e] as at March 31, 1947, will be found in Appendix I to the Post Office Department Section of Part II of this report.

10. (a) Withdrawals from the Post Office Savings Bank during 1946-47 exceeded the deposits by \$454,396.00. An amount of \$681,693.55 representing the estimated accrued interest at the rate of two per cent per annum was added, bringing the total amount at credit of depositors' accounts on March 31, 1947, to \$35,764,512.33.
10. (b) An amount equal to five per cent of their average outstanding note circulation is maintained by each chartered bank with the Receiver General of Canada, as required by section 64 of the Bank Act, 1944, to secure redemption of their outstanding notes in the event of the suspension by a bank of payment in specie or Bank of Canada notes. The amount is adjusted annually on June 30th and interest at the rate of three per cent per annum is allowed to each bank on the deposit required.
10. (c) The accounts in this category represent the Dominion's liability for moneys deposited for various purposes. They fall into two broad classes. The first of these are the deposit accounts which cover those cases where the government: (a) acts as custodian of funds as a matter of policy; or (b) has received the moneys in prepayment for supplies, or as a guarantee that work will be properly performed. The other class, comprising the large majority of the accounts, consists of those where the government acts virtually as trustee, administering the funds in accordance with the purposes for which they were created.
11. (a) The value of all outstanding annuities at March 31, 1947, stood at \$357,161,953. Interest credited to the fund at the rate of four per cent per annum amounted to \$12,333,806.35 for 1946-47, and the amount credited to the fund to maintain the reserve during the year was \$977,069.58.
11. (b) and (c) These categories record the Dominion's liability as an insurer of certain persons and as administrator of certain pension funds. The government receives premiums or similar assessments, and in turn pays out specific benefits. There is also included the uninvested portion of the Unemployment Insurance Fund administered by The Unemployment Insurance Commission.
12. This category, Deferred Credits, comprises certain departmental credit balances in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.
13. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposition. The accounts are cleared when the necessary information becomes available.
14. This account represents the difference, with subsequent adjustments, between the actual and the established debt of the provinces on entering the Dominion. Interest is paid to the provinces half-yearly on their relative debt allowance.
15. (a) This reserve account has now been completely used up by means of write-offs and adjustments and is more fully dealt with under the Department of Reconstruction and Supply, Part II.
15. (c) Under the Veterans' Land Act certain benefits may accrue to veterans who obtain loans from the Dominion to purchase land, buildings, stock and equipment and who fulfil the terms of their contract. The reserve account will be credited annually with the maximum amount for which the Dominion could be liable under the terms of the Act and when the benefits have been earned the veterans' loans will be reduced accordingly from this established reserve fund.
16. Obligations both due and outstanding payable in sterling and U.S. dollars are recorded in the balance sheet at par of exchange. Similarly on the asset side of the balance sheet, as previously mentioned, cash and special deposits held in London and New York are shown at \$4.86½ to the pound sterling and \$1 to the U.S. dollar.

Details of the unmatured funded debt of Canada may be found on page 29. The decrease during 1946-47 of \$265,277,583.84 is accounted for as follows:

Matured or called issues—

3½% Conversion Loan 1937-49 called June 1, 1946	\$ 33,500,000 00
4½% Conversion Loan 1931-56 called Nov. 1, 1946	43,125,700 00
1½% Third Victory Loan, 1942 due May 1, 1946	144,253,000 00
1½% Fourth Victory Loan, 1943 due Nov. 1, 1946	197,455,000 00
2% Victory Loan 1941 due Dec. 15, 1946	193,286,000 00
2½% New York Loan 1943-48 called Jan. 15, 1947	30,000,000 00
1½% Two Year Notes 1944-46 due April 15, 1946	100,000,000 00
1% One Year Notes 1945-46 due April 15, 1946	250,000,000 00
Six months ½% Treasury Notes due Sept. 1, 1946	256,000,000 00
War Savings Stamps, 1940	5,304,569 50
Net decrease in War Savings Certificates, 1940	10,564,536 90
Net decrease in Non-interest Bearing Certificates	5,407,020 83
Net decrease in Deposit Certificates	460,000,000 00
Redemption of vested stock, London, England	289,220 52
	<hr/>
	\$ 1,729,185,047 75

Less new loan issues—

1½% Loan 1946-50	400,000,000 00
2½% Canada Savings Bonds, 1946	483,410,000 00
Six months ½% Treasury Notes dated March 1, 1947	550,000,000 00
Ninth Victory Loan, 1945 (balance of proceeds)	2,775,500 00
Net increase in estimated refundable portion of personal income and excess profits tax	27,721,963 91
	<hr/>
	\$ 1,463,907,463 91
	<hr/>
Net Decrease, 1946-47	\$ 265,277,583 84

THE DOMINION

EXPENDITURE AND

YEAR ENDED

EXPENDITURE

	ORDINARY	\$	cts.	\$	cts.
Agriculture.....				13,300,122	90
Auditor General's Office.....				389,934	16
Civil Service Commission.....				593,348	15
External Affairs.....				5,127,915	55
Finance—					
Interest on Public Debt, Appendix 2, Part II.....	464,394,876	26			
Cost of Loan Flotations, Appendix 4, Part II.....	1,308,955	01			
Annual amortization of bond discounts and commissions, Appendix No. 2, Part I.....	10,830,012	69			
Servicing of the public debt, Appendix 3, Part II.....	677,972	12			
Total Public Debt Charges.....	477,211,816	08			
Subsidies to Provinces.....	14,382,750	02			
Compensation to provinces under The Dominion-Provincial Taxation Agreement Act, 1942.....	88,386,348	59			
Compensation to provinces under The Dominion-Provincial Tax Rental Agreements Act, 1947.....	5,994,161	59			
Premium, Discount and Exchange.....	9,172,317	18			
Sundry.....	12,700,700	15			
				607,848,093	61
Fisheries.....				3,598,714	58
Governor General and Lieutenant-Governors.....				252,052	85
Insurance.....				212,232	43
Justice.....				6,999,650	24
Labour—Unemployment Insurance Act—Administration and Govern- ment's contribution.....				22,696,042	15
General.....				2,986,933	85
Legislation including Chief Electoral Office.....				4,067,999	23
Mines and Resources.....				18,421,095	35
National Defence.....				253,127	14
National Health and Welfare.....				8,616,691	85
Old Age Pensions and pensions to blind persons.....				35,927,514	20
Family Allowances.....				245,140,531	59
National Revenue.....				28,551,183	29
Post Office.....				64,213,049	78
Prime Minister's Office.....				88,732	81
Privy Council.....				97,662	38
Federal District Commission.....				710,799	99
Public Archives.....				148,906	09
Public Printing and Stationery.....				292,889	21
Public Works.....				26,359,878	19
Reconstruction and Supply.....				3,707,615	51
Royal Canadian Mounted Police.....				8,604,309	06
Secretary of State.....				1,156,771	25
Trade and Commerce.....				10,878,623	04
Transport.....				21,687,540	14
Veterans Affairs.....				52,534,053	40
Pensions (War 1914-18 and military).....				40,770,636	16
Total Ordinary Expenditure.....				1,236,234,650	13

OF CANADA

REVENUE STATEMENT

MARCH 31, 1947

REVENUE

	ORDINARY	\$	cts.	\$	cts.
Tax Revenues—					
Customs Duties.....				237,355,396	95
Excise Duties.....				196,043,816	47
Excise Taxes—Sales Tax.....		328,073,094	96		
Other Excise Taxes.....		280,795,733	29		
		608,868,828	25		
Less refunds.....		29,845,227	66		
				579,023,600	59
Income Tax—					
Individuals.....		694,530,145	66		
Less estimated refundable portion.....		24,000,000	00		
		670,530,145	66		
Corporations.....		238,791,953	44		
Dividends, interest, etc.....		28,423,142	90		
Rents and royalties.....		1,708,002	45		
				939,458,244	45
Excess Profits tax.....		448,697,443	41		
Less estimated refundable portion.....		6,200,000	00		
				442,497,443	41
Succession Duties.....				23,576,070	73
Chartered Banks, note circulation tax.....				220,555	45
Insurance Companies.....				8,796,539	23
Miscellaneous.....				689,645	42
Total revenue from taxes.....				2,427,661,312	70
Non-tax Revenues—					
Post Office.....				72,978,338	63
Return on Investments.....				69,438,879	57
Bullion and Coinage.....				2,097,866	64
Privileges, Licences and Permits.....				4,088,962	36
Proceeds from Sales.....				2,285,750	83
Services and Service Fees.....				7,574,370	15
Refunds of Expenditure.....				697,737	66
Miscellaneous.....				1,707,676	05
Total Ordinary Revenue.....				2,588,530,894	64

THE DOMINION

EXPENDITURE AND

YEAR ENDED

EXPENDITURE—Continued

CAPITAL ACCOUNTS

	\$	cts.	\$	cts.
Public Works (Railways).....	2,654,150	12		
Public Works (Miscellaneous).....	8,546,096	90		
			11,200,247	02

DEMOBILIZATION AND RECONVERSION

Agriculture.....	71,115,802	26		
Auditor General's Office.....	181,426	07		
Civil Service Commission.....	802,556	83		
External Affairs.....	837,366	24		
Finance.....	35,358,194	61		
Wartime Prices and Trade Board Administration.....	12,738,304	37		
Subsidies paid by Commodity Prices Stabilization Corporation.....	88,778,584	10		
Fisheries.....	139,135	88		
Justice.....	94	43		
Labour.....	32,653,552	58		
Mines and Resources.....	2,497,955	73		
National Defence—Army Services.....	222,007,167	39		
—Naval Services.....	64,926,523	20		
—Air Services.....	100,424,870	39		
National Health and Welfare.....	9,673,738	48		
National Revenue.....	1,028,891	43		
National War Services.....	28,688	69		
Post Office.....	1,001	38		
Privy Council.....	44,945	19		
Public Works.....	3,650,790	42		
Reconstruction and Supply.....	147,140,104	91		
Canadian Mutual Aid Board Administration.....	29,325	71		
Royal Canadian Mounted Police.....	1,895,780	31		
Trade and Commerce.....	681,998	44		
Transport.....	9,722,761	06		
Veterans Affairs.....	93,350,832	82		
Post discharge rehabilitation benefits.....	96,762,393	83		
War service gratuities.....	221,727,743	46		
Re-establishment credits.....	96,597,576	95		
			1,314,798,107	16

SPECIAL

Relief and other projects.....	4,431,670	70		
Prairie Farm Assistance Act, 1939—				
Administration.....	333,014	41		
Advances to Prairie Farm Emergency Fund.....	6,597,502	33		
Wheat Acreage Reduction Plan—				
Payments of awards to farmers.....	1,732	00		
Canadian Wheat Board—				
Deficits in certain accounts pursuant to guarantees given by the Government of Canada.....	20,562,264	11		
			31,926,183	55

GOVERNMENT OWNED ENTERPRISES

Net Income Deficits for calendar year 1946—				
Canadian National Railways.....	8,961,570	49		
Prince Edward Island Car Ferry and Terminals.....	887,964	25		
National Harbours Board—				
Churchill Harbour.....	100,650	11		
Quebec Harbour.....	13,951	44		
Total losses charged to Consolidated Deficit Account.....	9,964,136	29		
Loans and Advances, Non-Active, during the fiscal year 1946-47—				
National Harbours Board, Schedule L, page 19 (see also refunds, page 11).....	717,726	63		
			10,681,862	92

OF CANADA

REVENUE STATEMENT

MARCH 31, 1947

REVENUE—Continued

CAPITAL ACCOUNTS—Refunds

	\$	cts.	\$	cts.
Public Works (Canals).....		86,660 20		
Public Works (Miscellaneous).....		23,116 37		
				109,776 57

SPECIAL RECEIPTS AND OTHER CREDITS

To Consolidated Fund Revenue—

Refunds of previous years' special expenditures.....	9,579 25	
Refunds of previous years' war and demobilization expenditures.....	181,401,840 04	
Miscellaneous war, demobilization and reconversion revenue.....	37,493,157 50	
Sale of surplus war assets.....	184,298,582 94	
Donations to the Crown.....	169,638 51	
Transfers from War Damage Insurance special accounts.....	9,570,570 49	
Canadian Wheat Board —		
Surplus in 1943 flaxseed account.....	1,761,618 55	
Asset value of property disposed of under purchase agreement—		
Abasand Oils Ltd., (Department of Mines and Resources).....	2,053,289 11	
		416,758,276 39

To Non-Active Accounts—

Canadian National (West Indies) Steamships Ltd.—		
Reduction in indebtedness.....	1,105,164 35	
National Harbours Board—		
Reduction in indebtedness—		
Quebec Harbour.....	9,200 00	
Chicoutimi Harbour.....	400 00	
		1,114,764 35

THE DOMINION

EXPENDITURE AND

YEAR ENDED

EXPENDITURE—Concluded

	\$	cts.	\$	cts.
OTHER CHARGES				
Write-down of Active Assets to the Consolidated Deficit Account—				
Reduction of Soldier and General Land Settlement Loans.....	231,628	90		
Reduction of Veterans Land Act Loans.....	128,507	32		
Cancellation of Canadian Farm Loan Board Capital Stock.....		345	00	
Provision for reserve for possible losses on ultimate realization of active assets.....	25,000,000	00		
Provision for reserve for conditional benefits under The Veterans Land Act, 1942.....	2,663,279	21		
				28,023,760 43
OTHER CHARGES (CONTRA ACCOUNTS)				
Write-down of Non-Active Assets to the Consolidated Deficit Account—				
Reduction in Dominion's equity in the Canadian National Railways, as reflected in the Canadian National Railways Securities Trust Stock, due to capital loss on retirement of rolling stock equipment.....	1,307,952	35		
Reduction of Seed Grain and Relief Accounts, Department of Mines and Resources.....		54,648	82	
				1,362,601 17
Grand Total Expenditure and Debits.....				2,634,227,412 38
Excess of Revenues over Expenditures carried to Consolidated Deficit Account.....	382,979,732	30		
Less—Excess of Expenditures over Revenues—				
Capital and Non-Active Accounts.....	9,330,831	56		
Over-all Surplus or Decrease in Net Debt.....				373,648,900 74
				3,007,876,313 12

OF CANADA

REVENUE STATEMENT

MARCH 31, 1947

REVENUE—Concluded

OTHER CREDITS (CONTRA ACCOUNTS)		\$	cts.	\$	cts.
To Non-Active Accounts—					
Canadian National Railways Securities Trust Stock—					
Reduction in book value of the capital stock due to capital loss on retirement of rolling stock equipment for the calendar year 1946 written off to the Consolidated Deficit Account.....					
				1,307,952	35
Seed Grain and Relief Accounts, Department of Mines and Resources—					
Write-off to Consolidated Deficit Account of yearly established losses.....					
				54,648	82
				<hr/>	
					1,362,601 17
Grand Total Revenue and Credits.....				<hr/>	
				3,007,876,313 12	
				<hr/>	

Comparative Schedules to Balance Sheet for Fiscal Years Ended March 31, 1947 and March 31, 1946

	1947	1946	Net Increase or Decrease during 1946-47
	\$ cts.	\$ cts.	\$ cts.
Schedule A			
CASH—			
Department of Finance—			
In Current Deposits—			
Canada.....	450,069,509 20	502,200,613 56	-52,131,104 36
London.....	7,442,430 63	33,914,661 43	-26,472,230 80
New York.....	24,679,734 28	269,854,152 16	-245,174,417 88
	482,191,674 11	805,969,427 15	-323,777,753 04
In Special Deposits—			
Bank of Canada—Special Funds—			
Bond Redemption Account.....	392,995 86	447,681 51	- 54,685 65
War Savings Certificates Redemption Account.....	367,631 73	386,935 36	- 19,303 63
Interest Account.....	627,066 59	697,883 67	- 70,817 08
Bank of Montreal, London—Special Funds—			
Bond Redemption Account.....	959,292 33	1,097,749 00	-138,456 67
Interest Account.....	4,900 17	8,386 40	- 3,486 23
Bank of Montreal, New York—Special Funds—			
Interest Account.....	2,264 00	3,366 50	-1,102 50
	2,354,150 68	2,642,002 44	- 287,851 76
Schedule B			
DEPARTMENTAL WORKING CAPITAL ADVANCES—			
Finance—			
Dominion of Canada Assay Office—			
Gold and Silver Purchase Account.....	27,592 30	28,508 79	-916 49
Royal Canadian Mint—(Appendix No. 12, page 50)—			
Gold Purchase Account.....	4,169,609 69	3,079,455 04	+1,090,154 65
Silver Coinage and Alloy Purchase Account.....	563,585 83	1,072,308 74	-508,722 91
Silver Purchase Account—C.V.S. Medals Account.....	555,168 67	96,851 39	+458,317 28
Silver Bullion Account.....	269,285 73	72,394 19	+196,891 54
Copper Purchase Account.....	89,144 84	179,468 66	-90,323 82
Copper Purchase Account.....	349,122 97	106,403 69	+242,719 28
Public Printing and Stationery—			
King's Printer Advance—Printing.....	892,163 84	899,657 28	+22,506 56
King's Printer Advance—Stationery.....	213,876 46	176,715 89	+37,160 57
Trade and Commerce—			
Canadian Export Board.....		2,232,297 59	-2,232,297 59
Transport—			
Stores Account.....	1,444,750 06	1,412,990 87	+31,759 19
	8,674,300 39	9,327,052 13	-752,751 74
Schedule C			
LOANS AND ADVANCES TO RAILWAY AND STEAMSHIP COMPANIES—			
Department of Transport—			
Canadian Government Railways—Working Capital.....	16,771,980 54	16,771,980 54	
Canadian National Railways—			
Advances, Refunding Act, 1938.....	76,890,029 45	80,778,594 21	-3,888,564 76
Advances, Refunding Act, 1944 (U.S. Dollars).....	80,186,000 00	56,684,000 00	+23,502,000 00
Advances, Refunding Act, 1944 (Can. Dollars).....	65,500,000 00	65,500,000 00	
Advances, Financing and Guarantee Act, 1940—			
Grand Trunk Railway Debenture Stock.....	108,155,796 70	108,101,911 50	+53,885 20
Advances, Financing and Guarantee Act, 1941—			
Purchase of securities.....	8,592,109 50	8,590,908 68	+1,200 82
Temporary Loan, The War Appropriation Act, 1941.....		13,906,999 71	-13,906,999 71
Advances, Financing and Guarantee Act, 1942—			
Purchase of securities.....	18,276,036 27	18,272,096 10	+3,940 17
Advances, The War Appropriation (United Kingdom Finan- cing) Act, 1942—			
Purchase of securities.....	256,387,884 06	256,286,523 12	+101,360 94
Advances, Trans-Canada Airlines Act.....	3,943,022 71		+3,943,022 71
Purchase of railway equipment leased to Canadian National Railways—			
1936 Agreement.....	2,068,692 38	2,585,865 45	-517,173 07
1940 Agreement.....		9,919,683 18	-9,919,683 18
1941 Agreement.....		16,591,611 53	-16,591,611 53
1943 Agreement.....	18,740,000 13	20,301,666 81	-1,561,666 68
1944 Agreement.....	11,293,468 35	12,162,196 69	-868,728 34
1946 Agreement.....	12,202,718 72	13,074,341 48	-871,622 76
	679,007,738 81	699,528,379 00	-20,520,640 19

SCHEDULES TO BALANCE SHEET—Continued

Schedule D

LOANS AND ADVANCES TO SUNDRY GOVERNMENT AGENCIES—

Departmental:

	1947	1946	Net Increase or Decrease during 1946-47
	\$ cts.	\$ cts.	\$ cts.
Veterans Affairs—			
Soldier Land Settlement Loans.....	33,298,850 25	35,271,345 28	-1,972,495 03
British Family Settlement—Canadian Portion.....	3,114,671 52	3,520,097 34	-405,425 82
Soldier Settlement Unallotted Lands.....	54,020 75	54,139 38	-118 63
Veterans' Land Act Advances.....	92,356,306 36	33,553,090 19	+58,803,216 17
Less—Soldier Settlement and Veterans' Land Act Suspense...	-4,364,225 48	-3,140,648 08	-1,223,577 40
Amount transferred to non-active account to provide for revaluation and losses.....	-16,525,917 49	-16,525,917 49	
	107,933,705 91	52,732,106 62	+55,201,599 29

Agriculture—

Prices Support Account.....	23,928,958 33		+23,928,958 33
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National Revenue—

Canadian Broadcasting Corporation.....	2,000,000 00		+2,000,000 00
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Trade and Commerce—

Board of Grain Commissioners (Canada Grain Act).....	3,351 56	477 92	+2,873 64
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Transport—

National Harbours Board—Montreal.....	60,243,173 74	60,041,167 78	+202,005 96
Vancouver.....	24,873,386 87	24,923,708 68	-50,321 81
	85,116,560 61	84,964,876 46	+151,684 15

Crown Companies—

Department of Finance—

Canadian Wool Board, Ltd.....		6,456,914 61	-6,456,914 61
Commodity Prices Stabilization Corp. Ltd.....	40,017,910 48	24,054,495 94	+15,963,414 54
Wartime Food Corporation Ltd.....		325,677 67	-325,677 67
Export Credits Insurance Corporation—Capital Surplus.....	2,500,000 00	2,500,000 00	
	42,517,910 48	33,337,088 22	+9,180,822 26

Department of Reconstruction and Supply—

Eldorado Mining and Refining (1944) Limited.....		2,943,178 32	-2,943,178 32
Melbourne Merchandising Ltd.....		4,823,398 72	-4,823,398 72
Polymer Corporation Ltd.....		53,862,459 63	-53,862,459 63
War Assets Corporation.....	1,893,074 09	1,893,074 09	
	1,893,074 09	63,522,110 76	-61,629,036 67

Department of Trade and Commerce—

Canadian Commercial Corporation—Working Capital.....	2,500,000 00		+2,500,000 00
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Crown Plants—Privately managed:

Department of Reconstruction and Supply—

Alberta Nitrogen Co. Ltd.....		10,370,571 10	-10,370,571 10
Canada Strip Mill Ltd.....		6,676,256 44	-6,676,256 44
Welland Chemical Works Ltd.....		21,167,410 05	-21,167,410 05
Transfer to War Assets Corporation from—			
Canada Strip Mill, Ltd.....		2,886,166 68	-2,886,166 68
		41,100,404 27	-41,100,404 27
	265,893,560 98	275,657,064 25	-9,763,503 27

SCHEDULES TO BALANCE SHEET—Continued

	1947		1946		Net Increase or Decrease during 1946-47	
	\$	cts.	\$	cts.	\$	cts.
Schedule E						
LOANS AND ADVANCES TO PROVINCIAL AND MUNICIPAL GOVERNMENTS—						
Provincial:						
Department of Finance—						
Alberta—Subsidy Overpayment.....	350,000	00	350,000	00		
Under Relief Acts.....	25,862,000	00	25,869,500	00		—7,500 00
British Columbia—Under Relief Acts.....	34,032,619	04	34,369,759	99		—337,140 95
Manitoba—Under Relief Acts.....	24,734,451	82	24,759,924	47		—25,472 65
Saskatchewan—Power Commission.....	34,560	00	38,400	00		—3,840 00
Seed Grain Loans Guarantee Act, 1938.....	10,287,730	91	11,949,275	59		—1,661,544 68
Seed Grain Advances, 1908.....	79,732	39	81,727	10		—1,994 71
Under Relief Acts.....	70,668,403	20	71,080,785	78		—412,382 58
Department of Fisheries—						
British Columbia—Fisheries Research Board of Canada....	1,692	93	521	09		+1,171 84
Municipal:						
Department of Finance—						
Municipal Improvements Assistance Act, 1938.....	5,219,591	46	5,311,939	47		—92,348 01
Department of Transport—						
Dawson Creek—Sewage Disposal System.....	103,191	00	92,060	26		+11,130 74
	171,373,972	75	173,903,893	75		—2,529,921 00
Schedule F						
LOANS AND ADVANCES TO UNITED KINGDOM AND OTHER GOVERNMENTS—						
Australia:						
Department of National Defence—						
Army—General Advances.....			661	34		—661 34
Navy—General Advances.....			282	66		—282 66
Air—General Advances.....			15,404	04		—15,404 04
Air—Air Training Plan.....			1,400	23		—1,400 23
Department of Reconstruction and Supply—						
General Advances.....			1,068,459	38		—1,068,459 38
Department of Trade and Commerce—						
General Advances.....			0	30		—0 30
Belgium:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	51,459,698	62	25,000,000	00		+26,459,698 62
Department of National Defence—						
Army—General Advances.....			574	93		—574 93
Navy—General Advances.....			5	70		—5 70
Department of Trade and Commerce—						
General Advances.....	939,030	20	2,020,971	00		—1,081,940 80
China:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	19,496,491	99				+19,496,491 99
Czechoslovakia:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	4,860,677	90	3,191,551	00		+1,669,126 90
Department of National Defence—						
Army—General Advances.....			23	09		—23 09
Republic of France:						
Department of Agriculture—						
General Advances.....			1,361,243	91		—1,361,243 91
Department of Finance—						
Export Credits Insurance Act—Loan.....	156,400,000	00				+156,400,000 00
Department of Trade and Commerce—						
General Advances.....			86,985,135	77		—86,985,135 77
French Committee of National Liberation:						
Department of National Defence—						
Navy—General Advances.....				—15,513	88	+15,513 88
Greece:						
Department of Finance—Loan.....	6,525,000	00	6,525,000	00		
Department of National Defence—						
Navy—General Advances.....				525	09	—525 09
India:						
Department of National Defence—						
Navy—General Advances.....				238	21	—238 21
Netherlands:						
Department of Agriculture—						
General Advances.....			2,453,895	60		—2,453,895 60
Department of Finance—						
Export Credits Insurance Act—Loan.....	76,303,363	81	25,150,000	00		+51,153,363 81
Department of National Defence—						
Army—General Advances.....				20	69	—20 69
Navy—General Advances.....				3,481	28	—140 83

SCHEDULES TO BALANCE SHEET—Continued

	1947		1946		Net Increase or Decrease during 1946-47	
	\$	cts.	\$	cts.	\$	cts.
Schedule F—Concluded						
LOANS AND ADVANCES TO UNITED KINGDOM AND OTHER						
GOVERNMENTS—Concluded						
Netherlands—Concluded						
Department of Reconstruction and Supply—						
General Advances.....	2,058,836	03	3,591,130	87	-1,532,294	84
Department of Trade and Commerce—						
General Advances.....			6,886,712	06	-6,886,712	06
Netherlands Indies:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	5,700,000	00	1,800,000	00	+3,900,000	00
Newfoundland:						
Department of National Defence—						
Army—General Advances.....				8 78		-8 78
Navy—General Advances.....	0 70		33,265	32	-33,264	62
New Zealand:						
Department of National Defence—						
Army—General Advances.....				17 50		-17 50
Navy—General Advances.....			3,473	39	-3,473	39
Air—General Advances.....				800 19		-800 19
Air—Air Training Plan.....				752 14		-752 14
Norway:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	18,308,416	67	9,495,000	00	+8,813,416	67
Department of National Defence—						
Army—General Advances.....				204 67		-204 67
Navy—General Advances.....	3,706	27	9,854	26	-6,147	99
Air—General Advances.....			454	16	-454	16
Poland:						
Department of National Defence—						
Navy—General Advances.....				-37 59		+37 59
Portugal:						
Department of National Defence—						
Navy—General Advances.....				255 00		-255 00
Roumania:						
Department of Finance—Loan.....	24,329,262	40	24,329,262	40		
Union of South Africa:						
Department of National Defence—						
Navy—General Advances.....				-16 48		+16 48
Union of Soviet Socialist Republics:						
Department of Finance—						
Loan for purchase of wheat and flour.....	2,500,000	00	7,500,000	00	-5,000,000	00
Export Credits Insurance Act—Loan.....	2,866,098	69	2,775,500	00	+90,598	69
Department of National Defence—						
Navy—General Advances.....			24,844	20	-24,844	20
Department of Trade and Commerce—						
General Advances.....	8,815,680	52	8,819,032	06	-3,351	54
United Kingdom:						
Department of Agriculture—						
Meat Account.....			14,250,512	61	-14,250,512	61
Dairy Products Board.....				-55,565 47		+55,565 47
Special Products Board.....			6,422,946	29	-6,422,946	29
General Advances.....				683,036 34		-683,036 34
Department of Finance—						
Loan—The War Appropriation (United Kingdom Financing)						
Act, 1942.....	442,764,169	24	538,564,403	57	-95,800,234	33
Loan—United Kingdom Financial Agreement Act, 1946.....	640,000,000	00			+640,000,000	00
Department of National Defence—						
Army—General Advances.....				-106,282 63		+106,282 63
Navy—General Advances.....			4,674,769	19	-4,674,769	19
Air—General Advances.....				16,546 48		-16,546 48
Department of Reconstruction and Supply—						
General Advances.....			181,619	46	-181,619	46
Department of Trade and Commerce—						
General Advances.....			31,363,909	21	-31,363,909	21
United States of America:						
Department of Fisheries—						
Pacific Halibut Treaty—Collectible expenses.....	23,302	62	8,540	53	+14,762	09
Pacific Salmon Treaty—Collectible expenses.....	26,670	71	15,349	96	+11,320	75
Pacific Salmon Treaty—Hell's Gate—Collectible expenses...	159,891	97	123,230	29	+36,661	68
Department of National Defence—						
Army—General Advances.....				17,015 68		-17,015 68
Navy—General Advances.....	534,097	49	999,852	88	-465,755	39
Air—General Advances.....			1,117,632	90	-1,117,632	90
Yugoslavia:						
Department of National Defence—						
Army—General Advances.....				24 08		-24 08
Navy—General Advances.....				9 90		-9 90
	1,464,077,736	28	817,311,424	54	+646,766,311	74

SCHEDULES TO BALANCE SHEET—Continued

	1947		1946		Net Increase or Decrease during 1946-47	
	\$	cts.	\$	cts.	\$	cts.
Schedule G						
LOANS AND ADVANCES—MISCELLANEOUS—						
Department of External Affairs—						
Food and Agricultural Organization of the United Nations.....			569 67		-569 67	
Department of Finance—						
Bank for International Settlements.....	272,785	84	272,785	84		
New Westminster Harbour Commission.....	274,537	23	274,537	23		
Saint John Bridge and Railway Extension Co.—Loan.....	433,900	00	433,900	00		
Department of Mines and Resources—						
Empire Settlement Scheme.....	117,838	62	117,838	62		
Assistance to Indians.....	20,111	60	6,955	97	+13,155	63
Seed Grain and Relief.....	2,295,843	85	2,406,911	55	-111,067	70
Less—amount transferred to non-active account.....	-138,843	69	-193,592	51	+54,648	82
Department of National Defence—Air Service—						
Saskatchewan Power Commission.....	30,559	27			+30,559	27
Department of Reconstruction and Supply—						
Algoma Steel Corporation Ltd.....	1,239,312	93	7,907,783	21	-6,668,470	28
Atlas Steels, Ltd.....			686,881	61	-686,881	61
Dominion Steel and Coal Corp. Ltd.....	3,724,660	08	3,912,601	46	-187,941	38
Marine Industries Ltd.....			1,381,353	32	-1,381,353	32
Sundry Coal Companies.....	274,929	36	2,112,738	13	-1,837,808	77
Town of Liverpool, N.S. (Thompson Brothers Machinery Co. Ltd.).....			3,799	62	-3,799	62
Vivian Diesels and Munitions, Ltd.....			173,660	45	-173,660	45
Crown Trust and Guarantee Company.....	72,307	70			+72,307	70
Department of Trade and Commerce—						
Sale of Steamer <i>Pelee</i> , unpaid balance.....	10,000	00	15,000	00	-5,000	00
Cabot Shipping Co. Ltd. (Motor Vessel, <i>Listowell</i>).....	13,750	00			+13,750	00
	8,641,592	79	19,513,724	17	-10,872,131	38

Schedule H

INVESTMENTS—CANADIAN FARM LOAN BOARD—						
Department of Finance—						
Advance for initial operating expenses.....	50,000	00	50,000	00		
Initial Capital Advances.....	5,000,000	00	5,000,000	00		
Capital Stock.....	2,242,363	00	2,242,708	00	-345	00
Bonds.....	13,700,000	00	14,300,000	00	-600,000	00
Canadian Fisherman's Loan Act—						
Initial Capital Advance.....	29,000	00	29,000	00		
Capital Stock.....	1,519	00	1,519	00		
	21,022,882	00	21,623,227	00	-600,345	00

Schedule I

INVESTMENTS—BALANCES RECEIVABLE UNDER AGREEMENTS OF SALE OF CROWN ASSETS—						
Department of Reconstruction and Supply—						
Algoma Steel Corporation, Ltd.....	6,130,353	42			+6,130,353	42
Atlas Steels, Ltd.....	662,990	05			+662,990	05
Vivian Diesels and Munitions, Ltd.....	162,227	61			+162,227	61
North American Cyanamid, Ltd.....	3,600,000	00			+3,600,000	00
Noranda Mines, Ltd.....	900,000	00			+900,000	00
Department of Mines and Resources—						
Abasand Oils, Ltd.....	2,047,122	79			+2,047,122	79
	13,502,693	87			+13,502,693	87

Schedule J

INVESTMENTS—MISCELLANEOUS—						
Department of Finance—						
Export Credits Insurance Corporation—Capital Stock.....	2,500,000	00	2,500,000	00		
Montreal Turnpike Trust—Commutation agreements.....	14,308	00	14,308	00		
Securities Investment Account.....	276,366,554	31	151,539,570	67	+124,826,983	64
Department of Reconstruction and Supply—						
Eldorado Mining and Refining Limited Stock.....	9,246,876	82	5,271,812	10	+3,975,064	72
Polymer Corporation, Ltd.....	42,886,297	66			+42,886,297	66
War Assets Corporation, Stock—(Liability of Predecessor Company).....	250,000	00	250,000	00		
Department of Transport—						
Construction of dock and rail facilities for Steep Rock Iron Mines, Limited.....	2,846,861	54	2,524,603	97	+322,257	57
	334,110,898	33	162,100,294	74	+172,010,603	59

SCHEDULES TO BALANCE SHEET—Continued

Schedule K

SUNDRY SUSPENSE ACCOUNTS—

Department of Finance—

Bank of Montreal, Provincial Notes—Suspense Account.....	27,573 83	27,573 83	
Canadian Sugar Stabilization Corporation Ltd.—Price Stabil- ization Contingency Reserve (contra).....	19,337,930 71		+19,337,930 71
Cheque Adjustment Suspense.....	2,079 67	194 24	+1,885 43
Minister of Finance Special Custody Account (contra).....		1,025,000,000 00	-1,025,000,000 00
Retirement Fund Suspense.....	191 28	191 28	
	<hr/> 19,367,775 49	<hr/> 1,025,027,959 35	<hr/> -1,005,660,183 86

Schedule L

CAPITAL EXPENDITURES—

Public Works (Canals)—

Department of Public Works—

Burlington Bay Canal.....	308,328	32	308,328	32		
Lake St. Peter.....	1,164,235	08	1,164,235	08		
Chambly Canal, River Richelieu.....	579,715	42	579,915	42		-200 00
Lachine Canal.....	10,991,547	81	10,991,547	81		
Murray Canal.....	1,248,946	71	1,248,946	71		
Ottawa Works.....	6,871,214	97	6,871,214	97		
Quebec Canal.....	34,841	69	34,841	69		
Rideau Canal.....	143,358	12	143,358	12		
Sault Ste. Marie Canals.....	4,935,809	42	4,935,809	42		
St. Anne's Lock—Railway Bridge at Ile Perrot.....	150,000	00	150,000	00		
St. Lawrence Canals.....	34,131,439	70	34,139,189	70		-7,750 00
St. Lawrence Ship Canal.....	133,896	80	133,896	80		
St. Ours Locks.....	614,426	39	614,426	39		
St. Peters Canal.....	492,023	82	492,023	82		
Tay River Navigation.....	476,128	73	476,128	73		
Trent Canal Improvements.....	559,067	70	559,067	70		
Trent River Navigation.....	19,086,555	76	19,091,223	76		-4,668 00
Welland Canal.....	27,376,520	46	27,446,471	46		-69,951 00
Welland Ship Canal.....	130,829,875	58	130,833,966	78		-4,091 20
Miscellaneous.....	125	00	125	00		
	240,128,057	48	240,214,717	68		-86,660 20

Public Works (Railways)—

Department of Transport—

Canadian Government Railways—

Canadian Government Railways.....	64,853,544	02	64,853,544	02		
Cape Breton Railway.....	104,520	54	104,520	54		
Caracquet and Gulf Shore Railway.....	209,950	00	209,950	00		
Elgin and Havelock Railway.....	33,530	00	33,530	00		
Intercolonial Railway.....	110,514,536	10	110,513,902	85		+633 25
International Railway of New Brunswick.....	2,681,377	35	2,681,377	35		
Lotbiniere and Megantic Railway.....	336,875	00	336,875	00		
National Transcontinental Railway.....	161,183,433	04	161,183,433	04		
New Brunswick and Prince Edward Island Railway.....	361,540	66	361,540	66		
Prince Edward Island Railway.....	8,330,745	67	8,330,745	67		
Quebec Bridge.....	21,706,664	49	21,706,664	49		
Quebec and Saguenay Railway.....	7,120,895	74	7,120,895	74		
Salisbury and Albert Railway.....	84,390	41	84,390	41		
St. Martin's Railway.....	72,624	91	72,624	91		
York and Carleton Railway.....	20,976	16	20,976	16		
Hudson Bay Railway and Terminals—						
Hudson Bay Railway.....	33,280,504	05	33,267,729	22		+12,774 83
Port Nelson Terminal.....	6,240,095	86	6,240,095	86		
Residue of cost of Steamer <i>Sheba</i>	78,610	58	78,610	58		
Prince Edward Island Car Ferry and Terminals.....	6,063,306	63	5,621,280	15		+442,026 48
Residue of capital cost of S.S. <i>Charlottetown</i>	1,194,145	44	1,194,145	44		
Construction of new car ferry.....	5,499,821	57	3,301,106	01		+2,198,715 56
Other Railways and Miscellaneous—						
Digby and Annapolis Railway.....	660,683	09	660,683	09		
North Railway.....	250,000	00	250,000	00		
Governor General's Cars.....	71,538	82	71,538	82		
Canadian Government Railways—						
Canada Central Railway—Peace River Bridge.....	175,000	00	175,000	00		
Residue of capital cost of steamers, <i>Drummond</i> and <i>McKee</i>	851,853	24	851,853	24		
	431,981,163	37	429,327,013	25		+2,654,150 12

SCHEDULES TO BALANCE SHEET—Continued

	1947	1946	Net Increase or Decrease during 1946-47
	\$ cts.	\$ cts.	\$ cts.
Schedule I.—Concluded			
CAPITAL EXPENDITURES—Concluded			
Public Works (Miscellaneous)—			
Department of Reconstruction and Supply—			
St. Malo Shops Property.....	2,242,957 71	2,242,957 71	
Miscellaneous Property.....	148 59	148 59	
Department of Public Works—			
Bare Point Breakwater.....	217,995 90	217,995 90	
Burlington Channel Improvements.....	1,392,489 77	1,392,489 77	
Canadian Building, London, England.....	1,539,073 11	1,539,073 11	
Canadian Legation Building, Tokyo, Japan.....	200,000 00	200,000 00	
Canadian Legation Building and Site, Washington, D.C.....	477,754 35	477,754 35	
Cape Tormentine Harbour.....	95,000 00	95,000 00	
Esquimalt Graving Dock.....	7,799,761 10	7,799,761 10	
Georgian Bay to Montreal, Waterway Survey.....	918,796 85	918,796 85	
Government Buildings, Ottawa.....	35,260,968 34	35,260,968 34	
Halifax Elevator Site.....	86,511 89	86,511 89	
Halifax Harbour Improvements.....	13,025,454 11	13,025,454 11	
Kingston Graving Dock.....	556,589 35	556,589 35	
Land and Cable Telegraph Line.....	348,320 77	348,320 77	
Land for Post Office Site, Quebec.....	121,600 00	121,600 00	
Levis Graving Dock.....	971,592 58	971,592 58	
Miscellaneous Wharves.....	1,201,132 06	1,201,132 06	
Montreal Harbour Improvements.....	1,060,342 83	1,060,342 83	
Ottawa—Expropriations of property between Sparks and Wellington Streets, east of Elgin Street.....	855,581 54	855,581 54	
Port Arthur and Fort William and River Kaministiquia —Improvements.....	16,249,019 98	16,249,019 98	
Port Colborne Harbour.....	904,459 39	904,459 39	
Quebec Harbour Improvements.....	10,326,478 87	10,326,478 87	
Rainy River Lock and Dam.....	133 80	133 80	
Sorel Harbour Improvements.....	1,806,540 71	1,806,540 71	
St. Andrews Rapids, including Red River Improvements.....	1,569,776 99	1,569,776 99	
Saint John Harbour Improvements.....	19,300,822 66	19,300,822 66	
Tiffin Harbour Improvements.....	481,621 59	481,621 59	
Toronto Harbour Improvements.....	9,331,987 37	9,331,987 37	
Toronto, New Dominion Building.....	1,166,646 95	1,166,646 95	
Upper St. Lawrence River—Channel Improvements.....	468,097 68	468,097 68	
Vancouver Harbour Improvements.....	3,600,078 73	3,600,078 73	
Victoria Harbour, British Columbia, Improvements.....	5,131,024 94	5,131,024 94	
Victoria Harbour, Ontario, Improvements.....	761,801 79	761,801 79	
Yukon Territory Works (Part).....	1,638,068 55	1,638,068 55	
Canadian Government Trans-Atlantic Air Service.....	1,670,000 00		+1,670,000 00
Civil Aviation—Airways and Airports.....	20,517,806 04	14,614,994 16	+5,902,811 88
Government Shipbuilding Programme.....	53,325,520 64	53,325,520 64	
Hopper Barge <i>Chesterfield</i>	233,941 30	233,941 30	
Icebreaker and Service Vessels.....	760,698 87	760,698 87	
St. Lawrence River Improvements.....	87,516,876 35	86,546,342 34	+970,534 01
Tug <i>Ocean Eagle</i>	91,071 49	91,071 49	
Yukon Territory Works (Part).....	283,323 55	283,323 55	
National Harbours Board—			
Churchill, Port and Terminals.....	12,798,454 30	12,818,819 66	—20,365 36
Prescott Elevator.....	4,707,440 23	4,707,440 23	
Port Colborne Elevator.....	2,356,217 60	2,356,217 60	
	325,369,981 22	316,847,000 69	+8,522,980 53
Military Property and Stores—			
Department of National Defence—Army—			
Military Property and Stores.....	12,699,263 02	12,699,263 02	
Less—Fort Osborne Barracks, Winnipeg.....	—62,947 27	—62,947 27	
St. Helen's Island, barracks site.....	—19,783 10	—19,783 10	
	12,616,532 65	12,616,532 65	
Territorial Accounts—			
Department of Mines and Resources—			
Northwest Territories, Organization.....	1,460,000 00	1,460,000 00	
Northwest Territories, Purchase.....	1,460,000 00	1,460,000 00	
Northwest Rebellion.....	826,077 87	826,077 87	
Dominion Lands Expenditure to March 31, 1911.....	10,425,395 92	10,425,395 92	
Less—Received from Dominion Lands.....	—4,275,526 11	—4,275,526 11	
	9,895,947 68	9,895,947 68	
	1,019,991,682 40	1,008,901,211 95	+11,090,470 45

SCHEDULES TO BALANCE SHEET—Continued

Schedule M	1947		1946		Net Increase or Decrease during 1946-47	
	\$	cts.	\$	cts.	\$	cts.
OTHER NON-ACTIVE ASSETS—						
Non-Active Loans—Canadian National Steamships—						
Department of Transport—						
Canadian Government Merchant Marine, Limited.....	8,098,389	16	8,098,389	16		
Canadian National (West Indies) Steamships, Ltd.....	3,954,798	59	5,059,960	94	-1,105,164	35
	12,053,185	75	13,158,350	10	-1,105,164	35
Non-active Advances—National Harbours Board—						
Department of Transport—						
Chicoutimi.....	3,837,660	26	3,838,060	26	-400	00
Churchill.....	13,821	25	10,258	98	+3,562	27
Halifax.....	12,528,717	66	12,502,603	65	+26,114	01
Montreal—Jacques Cartier Bridge—						
Advances for payment of guaranteed interest.....	6,822,031	00	6,398,181	00	+423,850	00
Port Colborne Elevator.....	819	46			+819	46
Quebec.....	27,773,051	25	27,765,994	73	+7,056	52
Saint John.....	17,301,488	27	17,055,791	31	+245,696	96
Three Rivers.....	3,982,510	47	3,901,630	50	+80,879	97
Three Rivers Harbour Debentures (old).....			81,760	97	-81,760	97
Less—Sinking Funds.....			-2,308	41	+2,308	41
	72,260,099	62	71,551,972	99	+708,126	63
Miscellaneous Non-active Accounts—						
Canadian Pacific Railway (old).....	62,791,435	25	62,791,435	25		
Canadian National Railways Securities Trust Stock.....	380,403,604	43	381,711,556	78	-1,307,952	35
Canadian National Railway Stock.....	18,000,000	00	18,000,000	00		
Saskatchewan Seed Grain Loans Guarantee Act, 1936.....	2,637,398	15	2,637,398	15		
Seed Grain Loans Guarantee Act, 1937.....	7,136,051	09	7,136,051	09		
Loans and Advances—						
Railways and Steamships—						
Canadian Pacific Railway—						
Advances under Relief Acts.....	1,447,222	71	1,447,222	71		
Sundry Government Agencies—						
High Commissioner's Office Suspense—						
(External Affairs).....	2,043	17	2,043	17		
Seed Grain and Relief (Department of Mines and Resources)	138,943	69	193,592	51	-54,648	82
Soldier and General Land Settlement Loans.....	16,525,917	49	16,525,917	49		
Other Governments—						
Italian Government—Wheat purchases 1915 (Department						
of Trade and Commerce).....						
Russian Government—Saddlery Purchases, 1915 (Depart-	702	52	702	52		
ment of National Defence—Army).....	55,571	82	55,571	82		
Miscellaneous—						
Victoria Shipowners, Ltd.—Balance remaining after						
liquidation (Department of Transport).....	621,987	05	621,987	05		
Investments—						
Department of Finance—						
Earl of Selkirk Mortgage on property in Township of						
Moulton.....						
Quebec Turnpike Trust Bond.....	13,900	00	13,900	00		
	20,000	00	20,000	00		
Department of Transport—						
Grand Trunk Railway Preference Stock.....	121,739	65	121,739	65		
Department of Veterans Affairs—						
University Hospital, Edmonton, Alberta.....	100,000	00	100,000	00		
Defalcation and Deficiency Suspense Accounts—						
Department of Finance—						
Bonds, Interest and Notes Adjustment Account.....	16,793	52	16,793	52		
Coupons—New York Loans.....	45,738	50	45,738	50		
Department of Mines Suspense Account.....	11,208	45	11,208	45		
	490,090,257	49	491,452,858	66	-1,362,601	17
	574,403,542	86	576,163,181	75	-1,759,638	89

SCHEDULES TO BALANCE SHEET—Continued

	1947	1946	Net Increase or Decrease during 1946-47			
	\$	cts.	\$	cts.	\$	cts.
Schedule N						
FLOATING DEBT—						
Matured Funded Debt Outstanding—						
Payable in Canada—						
Debenture Stock, 5 per cent, 1919.....	1,000 00		1,000 00			
Debenture Stock, 5½ per cent, 1921.....	200 00		200 00			
Dominion of Canada Savings Certificates.....	4,120 00		4,175 00			—55 00
War Savings Certificates, 1917.....	8,855 00		8,855 00			
War Savings and Thrift Stamps, 1919.....	73,303 75		73,462 75			—159 00
Province of Canada 5 per cent Loan Debentures.....	400 00		400 00			
Province of New Brunswick 6 per cent Loan Debentures.....	600 00		600 00			
Provincial Notes, Nova Scotia.....	39,162 10		39,162 10			
Unpaid Warrants, Prince Edward Island.....	549 59		549 59			
War Loan, 1915-25, 5 per cent.....	4,600 00		4,600 00			
War Loan, 1916-31, 5 per cent.....	8,400 00		8,400 00			
Victory Loan, 1917-22, 5½ per cent.....	38,600 00		39,750 00			—1,150 00
Victory Loan, 1917-27, 5½ per cent.....	9,300 00		9,400 00			—100 00
Victory Loan, 1917-37, 5½ per cent.....	24,200 00		50,000 00			—25,800 00
Victory Loan, 1918-23, 5½ per cent.....	45,250 00		45,700 00			—450 00
Victory Loan, 1918-33, 5½ per cent.....	39,750 00		41,100 00			—1,350 00
Victory Loan, 1919-24, 5½ per cent.....	23,400 00		23,500 00			—100 00
Victory Loan, 1919-34, 5½ per cent.....	84,950 00		143,450 00			—58,500 00
Renewal Loan, 1922-27, 5½ per cent.....	3,350 00		3,600 00			—250 00
Renewal Loan, 1922-32, 5½ per cent.....	9,800 00		11,400 00			—1,600 00
Refunding Loan, 1923-28, 5 per cent.....	1,000 00		1,000 00			
Refunding Loan, 1923-43, 5 per cent.....	684,700 00		813,900 00			—129,200 00
Refunding Loan, 1924-44, 4½ per cent.....	514,400 00		647,100 00			—132,700 00
Refunding Loan, 1925-40, 4½ per cent.....	132,200 00		262,600 00			—130,400 00
Refunding Loan, 1926-46, 4½ per cent.....	645,100 00		3,919,300 00			—3,274,200 00
Refunding Loan, 1933-39, 4 per cent.....	2,500 00		2,500 00			
Refunding Loan, 1933-45, 4 per cent.....	250,300 00		428,600 00			—178,300 00
Refunding Loan, 1934-42, 3 per cent.....	30,000 00		44,500 00			—14,500 00
Refunding Loan, 1934-49, 3½ per cent (called).....	794,100 00		1,383,900 00			—589,800 00
Refunding Loan, 1937-44, 2½ per cent.....	6,000 00		14,000 00			—8,000 00
National Service Loan, 1931-36, 5 per cent.....	5,400 00		6,700 00			—1,300 00
National Service Loan, 1931-41, 5 per cent.....	190,000 00		235,500 00			—45,500 00
Loan of 1932-35, 4 per cent.....	2,000 00		2,000 00			
Loan of 1935-43, 2½ per cent.....	23,000 00		33,000 00			—10,000 00
Loan of 1938-44, 2 per cent.....	1,000 00		1,000 00			
Non-interest bearing certificates due June 15, 1945.....	214,567 79		257,200 14			—42,632 35
4½ Year Notes, 1936-41, 1 per cent.....	3,000 00		3,000 00			
Conversion Loan, 1937-49, 3½ per cent (called).....	430,600 00					+430,600 00
Conversion Loan, 1931-56, 4½ per cent (called).....	2,501,700 00					+2,501,700 00
Victory Loan, 1941-46, 2 per cent.....	555,000 00					+555,000 00
Third Victory Loan, 1942-46, 1½ per cent.....	252,000 00					+252,000 00
Fourth Victory Loan, 1943-46, 1½ per cent.....	564,000 00					+564,000 00
War Savings Stamps, 1940.....	3,318,087 75					+3,318,087 75
	11,540,445 98		8,565,104 58			+2,975,341 40
Payable in Canada and New York—						
War Loan, 1917-37, 5 per cent.....	79,900 00		80,400 00			—500 00
Payable in London—						
Loan of 1884 (1909-34), 3½ per cent.....	254 13		254 13			
3 per cent Loan due July 1, 1938.....	973 35		2,433 35			—1,460 00
Canadian Pacific Railway Land Grant Loan, 3½ per cent, due July 1, 1938.....	7,300 00		8,273 33			—973 33
Loan of 1930-50, 3½ per cent (called).....	193,693 35		233,113 35			—39,420 00
Loan of 1940-60, 4 per cent (called).....	757,325 63		853,928 97			—96,603 34
Sundry Loans and Debentures.....	2,636 04		2,636 04			
	962,182 50		1,100,639 17			—138,456 67
Payable in New York—						
Loan of 1919-29, 5½ per cent.....	2,200 00		2,200 00			
Loan of 1922-52, 5 per cent (called).....	2,631,000 00		4,098,000 00			—1,467 000 00
Loan of 1926-36, 4½ per cent.....	7,000 00		12,000 00			—5,000 00
Loan of 1935-45, 2½ per cent.....	347,000 00		524,000 00			—177,000 00
Loan of 1937-44, 2½ per cent.....	52,000 00		98,000 00			—46,000 00
Loan of 1937-67, 3 per cent (called).....	921,000 00		4,865,000 00			—3,944,000 00
Loan of 1938-68, 3 per cent (called).....	371,000 00		2,099,000 00			—1,728,000 00
Loan of 1943-48, 2½ per cent (called).....	506,000 00					+506,000 00
Loan of 1943-53, 3 per cent (called).....	9,000 00		445,000 00			—436,000 00
Loan of 1943-58, 3 per cent (called).....	10,000 00		701,000 00			—691,000 00
	4,856,200 00		12,844,200 00			—7,988,000 00
	17,438,728 48		22,590,343 75			—5,151,615 27

SCHEDULES TO BALANCE SHEET—Continued

Schedule N—Concluded

	1947	1946	Net Increase or Decrease during 1946-47			
	\$	cts.	\$	cts.	\$	cts.
Schedule N—Concluded						
FLOATING DEBT—Concluded						
Stock and other obligations payable on demand—						
Compensation to Seigneurs	11,827	40	11,827	40		
Dominion Stock, Issue B, 3½ per cent.	3,700	00	3,700	00		
Eldorado Mining and Refining, Ltd.—						
Unrepresented Capital Stock (Dept. of Reconstruction and Supply)	125,609	40	153,301	70	—27,692	30
Non-negotiable non-interest bearing notes payable on demand—						
To the International Bank for Reconstruction and Development	41,665,000	00			+41,665,000	00
To the International Monetary Fund	191,000,000	00			+194,000,000	00
Department of National Defence—Army—						
Foreign currency for armed forces—						
Belgian francs			131,102	04	—131,102	04
French francs			349,271	52	—349,271	52
	235,806,136	80	649,202	66	+235,156,934	14
Interest Due and Outstanding—						
Unpaid Interest—Domestic Loans	71,448,913	80	56,887,192	40	+14,561,721	40
Canada and New York Loans	21,527	50	21,590	00	—62	50
New York Loans	1,849,027	72	2,060,636	49	—211,608	77
London Loans	50,823	21	51,950	97	—1,127	76
Unpaid Dividends—Province of Prince Edward Island	867	25	867	25		
Nova Scotia	795	80	795	80		
New Brunswick	1,279	00	1,279	00		
Province of Canada	4,663	18	4,663	18		
British Columbia	33	67	33	67		
Dominion Stock	3,717	33	3,717	33		
Unpaid Warrants, Canada—former years	49	36	49	36		
	73,381,097	82	59,032,775	45	+14,348,922	37
Outstanding Cheques and Warrants—						
Current Account—Treasury Office	74,307,549	58	93,984,773	59	—19,677,224	01
Previous Years' Account—Treasury Office			383,503	37	—383,503	37
Imprest Account Cheques	16,628	79	6,342	87	+10,285	92
Less—Unclaimed registered interest (letter of credit) cheques adjustment account	—9	63	—9	63		
Department of Agriculture—						
Drought Area—cattle market service, outstanding warrants	24	41	24	41		
Hog premiums, outstanding warrants	412,345	60	183,502	49	+228,843	11
Wheat acreage reduction payments, outstanding warrants	2,154	13	2,440	91	—286	78
Department of National Defence—Army—						
Outstanding relief vouchers	1,148	00	1,148	00		
Department of Trade and Commerce—						
Outstanding wheat bonus certificates	7,774	53	7,776	63	—2	10
	74,747,615	41	94,569,502	64	—19,821,887	23
Post Office Department—						
Post Office (net liability for Money Orders, etc.)	8,913,182	64	5,552,650	60	+3,360,532	04
	410,287,361	15	182,394,475	10	+227,892,886	05

Schedule O

DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—

Department of Agriculture—						
Deposits for purchase of supplies—						
Sundry Governments	1,671,940	31	1,918,549	75	—246,609	44
Farnham House Laboratory	32,839	17	12,326	22	+20,512	95
Canadian Mutual Aid Board—						
National Clothing Collection			259,349	61	—259,349	61
Department of External Affairs—						
Empres of Ireland Relief Fund			1,259	29	—1,259	29
Department of Finance—						
Companies in liquidation—						
Canadian Home Investment Company, Limited	4,878	80	4,878	80		
Montreal-Canada Fire Insurance Company	605	09	605	09		
Ontario Fire Insurance Company	12,458	65	12,458	65		
Dominion Trust Company	8,931	10	8,931	10		
Western Mutual Fire Insurance Company	516	97	516	97		
Western Canada Fire Insurance Company	443	00	443	00		
Great North Insurance Company	344	70	344	70		
York County Loan and Savings Company	35,468	36	35,468	36		
Rimouski Fire Insurance Company	3,030	53	3,030	53		
Common School Funds—Ontario and Quebec	2,677,770	70	2,677,770	70		
Contractors' Securities—Cash (Sundry Departments)	3,653,900	75	2,882,134	70	+771,766	05

SCHEDULES TO BALANCE SHEET—Continued

	1947		1946		Net Increase or Decrease during 1946-47	
	\$	cts.	\$	cts.	\$	cts.
Schedule O—Continued						
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—Continued						
Department of Finance— <i>Concluded</i>						
Canadian National Railways—						
Equipment Issue, 1923—Redemption Account.....	5,500	00	5,500	00		
Guaranteed Bond Issues—Outstanding Interest.....	130,462	50	106,262	50	+24,200	00
Defunct Banks—Balance to meet unclaimed deposits—						
Bank of Vancouver.....	8,657	40	8,657	40		
Banque du Peuple.....	6,349	82	6,349	82		
Banque St. Hyacinthe.....	2,428	64	2,428	64		
Banque St. Jean.....	67	61	67	61		
Banque Ville-Marie.....	4,669	59	4,669	59		
Central Bank.....	2,225	94	2,225	94		
Commercial Bank of Manitoba.....	328	36	328	36		
Ontario Bank.....	21,592	71	21,592	71		
Home Bank Creditors Relief Suspense.....	8,619	71	8,619	71		
King George V Silver Jubilee Cancer Fund for Canada.....	489,000	00	489,000	00		
Minister of Finance Special Account.....			142,973	103	77	-142,973, 103 77
Minister of Finance—Securities Custody Account (contra).....			1,025,000	00	00	-1,025,000, 000 00
Canadian Sugar Stabilization Corporation Ltd.—Price Stabilization Contingency Reserve (contra).....	19,837	930	71			+19,337, 930 71
Unclaimed Dividends—Liquidations under the Bankruptcy Act.....	119,766	70	115,531	34		+4,235 36
William Scott Estate.....	9,197	62	8,027	07		+1,170 55
Department of Fisheries—						
Atlantic Herring Investigation.....	523	98				+523 98
Government of the United Kingdom.....	100,000	00				+100,000 00
Department of Labour—						
Fair Wage Suspense.....	4,232	39	4,290	14		-57 75
Polish Agricultural Workers.....	435,793	35				+435,793 35
Department of Mines and Resources—						
Eskimo Family Allowances.....	325,562	51	23,883	00		+301,679 51
Land Assurance Fund.....	21,454	60	20,573	28		+881 32
Liquor Profits—Northwest Territories.....	587,957	74	419,251	77		+168,705 97
Lake Minnewanka Project.....	232	62	267	20		-34 58
Public Administrator—Districts of Franklin and Keewatin, N.W.T.....	201	61	201	61		
Indian Family Allowances.....	321,013	68	289,741	41		+31,272 27
Indian Trust Funds.....	17,577,364	57	17,096,489	68		+480,874 89
Department of National Defence—Army Services—						
Canadian Army Benefit Fund.....	39,054	61	28,792	51		+10,262 10
Less—amount invested and held in bonds.....	-12,000	00	-12,000	00		
Canadian Intermores Trust Account.....			105	82		-105 82
Estates—World War II.....	85,187	10	998,239	84		-913,052 74
Deductions and Pay—Prisoners of War.....	44,722	76				+44,722 76
Deferred Pay Balances.....	86,393	70	2,400,839	67		-2,314,450 97
Military Estates—No. 1.....	127,278	35	127,306	66		-28 31
Strathcona Trust Fund.....	500,000	00	500,000	00		
Unclaimed Wages—Government Agencies.....	2,949	00	2,815	10		+133 90
United Kingdom Prisoners of War Trust Account.....	98,888	98	11,500	24		+87,388 74
Department of National Defence—Naval Services—						
Auxiliary Services Special Account.....			3,139	16		-3,139 16
British Admiralty—Widows, Orphans and Old Age Pensions.....	66	18	410	30		-344 12
Estates—World War II.....	10,775	13	68,394	54		-57,619 41
H.M.S. <i>Dominion</i> —Prize Fund.....	1,197	60	1,095	60		+102 00
Canadian Naval Officers—Prisoners of War.....	4,294	53	9,091	82		-4,797 29
Naval Service Special Construction Account.....			489	92		-489 92
Royal Canadian Naval College Trust Fund.....	1,508	16	1,552	23		-44 07
Unclaimed Wages—Government Agencies.....	5,679	39	3,234	21		+2,445 18
Department of National Defence—Air Services—						
Canadian Prisoners of War—Pay deductions.....	87,629	57	88,111	69		-482 12
Estates—World War II.....	41,124	81	879,895	57		-838,770 76
Deferred Pay Balances.....	71,519	02	288,762	93		-217,243 91
McKee Trophy Fund.....	1,049	68	1,055	00		-5 32
Less—Amount invested and held in bonds.....	-1,000	00	-1,000	00		
R.A.F. Discharge Benefits.....	9,940	31	254,254	81		-244,314 50
Unclaimed Wages—Government Agencies.....	8,646	40	7,434	43		+1,211 97
Department of National Defence—General—						
Central Trust Fund of the Army, Navy and Air Force Canteens.....	4,919,685	15	2,228,790	65		+2,690,894 50
Department of National Health and Welfare—						
National Physical Fitness Fund.....	263,731	44	178,920	43		+84,811 01
Department of National Revenue—						
National Film Board—Prepayment on film activities.....	48,963	84				+48,963 84
Department of Public Works—						
Burrard Dry Dock Pontoons—Replacement Fund.....	73,467	19	68,982	47		+4,484 72
Contractors' Securities—Held for Creditors.....	988	97	1,255	18		-266 21
Fraser River Bridge—Maintenance.....	212,989	53	203,478	37		+9,511 16
National Gallery of Canada—Special.....	15,541	36	20,660	23		-5,118 87
Less—Amount invested and held in bonds.....	-1,000	00	-1,000	00		

SCHEDULES TO BALANCE SHEET—Continued

	1947		1946		Net Increase or Decrease during 1946-47	
	\$	cts.	\$	cts.	\$	cts.
Schedule O—Concluded						
DEPOSIT AND TRUST ACCOUNTS—MISCELLANEOUS—Concluded						
Department of Reconstruction and Supply—						
Government of Belgium—Supplies.....			534,357 77		-534,357 77	
Government of the Netherlands—Supplies.....	16,035 31		25,788 46		-9,753 15	
Government of India—Supplies.....	5,304 92		45,235 88		-39,930 96	
Government of Turkey—Supplies.....	109 29		3,306 77		-3,197 48	
Government of the United Kingdom—Supplies.....	4,844,675 63				+4,844,675 63	
Government of the United States of America—War Supplies, Limited.....	25,613,564 52		23,371,450 24		+2,242,114 28	
National Research Council—						
Royalties and Patent Rights.....	265,124 47		232,939 45		+32,185 02	
Less—Amount invested and held in bonds.....	-209,500 00		-209,500 00			
Special Fund.....	341,369 65		47,823 70		+293,545 95	
Sir Frederick Banting Fund.....	961,637 09		967,054 20		-5,417 11	
Trust Fund.....	255,185 63		164,603 83		+90,581 80	
Unclaimed Wages—Government Agencies.....	74,968 75		7,747 24		+67,221 51	
Royal Canadian Mounted Police—						
Benefit Fund.....	91,318 87		100,213 62		-8,894 75	
Less—Amount invested and held in bonds.....	-40,900 00		-40,900 00			
Secretary of State—						
Interment Operations Fund.....	22,251 48		22,251 48			
Maple Investments, Ltd.....	2,500 00		2,500 00			
Prisoners of War—Funds.....	5,981 28		5,981 28			
Department of Trade and Commerce—						
Board of Grain Commissioners—Grain overages.....	16,491 79		12,055 72		+4,436 07	
Belgian Supply Mission.....	80,144 87		1,729,468 36		-1,649,323 49	
Chinese Government Supply Mission.....	157,738 78		135,000 00		+22,738 78	
Czechoslovakian Government.....			499,430 53		-499,430 53	
Federation of Iceland Co-operative Societies.....			55,804 38		-55,804 38	
French Supply Mission.....	60,141 35		3,818 64		+56,322 71	
Government of Belgium—Locomotives cash account.....	20,375 53				+20,375 53	
Government of Denmark.....			5,995 88		-5,995 88	
Government of India Supply Mission.....	4,176,735 37		4,452,834 28		-276,098 91	
Government of South Africa Supply Mission.....	233,567 25		2,406,473 60		-2,172,906 35	
Netherlands Purchasing Commission.....			2,089 05		-2,089 05	
Netherlands Government Food Purchasing Bureau.....			2,569 73		-2,569 73	
Netherlands East Indies.....			162,807 92		-162,807 92	
Norwegian Shipping and Trade Mission.....	994,488 76		2,402,240 29		-1,407,751 53	
United Kingdom Payments Office.....			173,191 65		-173,191 65	
UNRRA—Free Funds.....	21,693,340 72		34,377,698 44		-12,684,357 72	
UNRRA—Special Funds.....	20,116,317 57		49,149,757 84		-29,033,440 27	
Department of Transport—						
Canadian Broadcasting Corporation Funds.....	19,841 17		12,284 76		+7,556 41	
Guarantee Deposits.....	22,596 46				+22,596 46	
Intercolonial and P.E.I. Railway—Employees' Provident Fund.....	304 39		1,064 70		-760 31	
Dominion Shipbuilding and Repair Co. Ltd. (in liquidation)	39,041 44		39,041 44			
Merchant Seamen Canteen Fund.....			1,947 14		-1,947 14	
National Harbours Board—						
Special Account No. 1.....	1,170,270 54		1,474,670 16		-304,399 62	
Special Account No. 2.....	31,670 32		4,593 72		+27,076 60	
Special Account No. 3.....	307,454 63		355,240 75		-47,786 12	
Sydney Pilotage District—Undivided Surplus Account.....	7 52		137 98		-130 46	
Unclaimed moneys due Canadian seamen.....	7,195 27		6,520 01		+675 26	
Less—Amount invested and held in bonds.....	-100 00		-100 00			
Unclaimed Wages—Government Agencies.....	4,866 31		6,506 43		-1,640 12	
U.S. Government, Mackenzie River Route Equipment.....			404,530 13		-404,530 13	
Webster Trophy—Special Fund.....	245 50		239 50		+6 00	
Less—Amount invested and held in bonds.....	-200 00		-200 00			
Department of Veterans Affairs—						
Canadian Pension Commission—						
Florence Martineau (R.C.A.F.) Fund.....	3,935 00		4,295 00		-360 00	
Regimental Fund 230th Forestry Battalion.....	1,150 49		1,150 49			
W. A. Black Benefit Fund.....	6,617 61		19,147 61		-12,530 00	
War Special Assistance Fund.....	18,312 47		17,982 47		+330 00	
Army Veterans Benevolent Fund.....	50,000 00				+50,000 00	
Detention Allowances Fund—Canadian seamen.....	38,094 09		94,848 73		-56,754 64	
Pensions Administration Trust Fund.....	1,905,401 08		1,985,428 16		-80,027 08	
War Service Gratuity Fund.....	100,554 95		101,646 15		-1,091 20	
War Service Grants Act 1944—Deferred Payments.....	441,694 07		979,622 30		-537,928 23	
	138,341,452 44		1,329,152,427 26		-1,190,810,974 82	

SCHEDULES TO BALANCE SHEET—Continued

	1947		1946		Net Increase or Decrease during 1946-47	
	\$	cts.	\$	cts.	\$	cts.
Schedule P						
INSURANCE, PENSION AND GUARANTY ACCOUNTS—						
Insurance and Guaranty Funds—						
Department of Finance—						
Insurance Fund—Civil Service.....	20,077,317	42	19,014,297	55	+1,063,019	87
Government Officers' Guarantee Fund.....	496,329	00	454,470	60	+41,859	30
War Damage Insurance Special Account—General.....	93,010	25	7,473,340	68	-7,375,330	43
War Damage Insurance Special Account—Government Buildings.....			3,227,781	12	-3,227,781	12
War Damage Insurance Special Account—Board of Grain Commissioners.....			1,494,628	01	-1,494,628	01
Department of Labour—						
Unemployment Insurance Fund.....	373,466,924	49	317,993,491	86	+55,473,432	63
Less—Investment in bonds and accrued interest—(Depart- ment of Labour, Part II).....	-362,384,183	78	-309,405,564	19	-52,978,619	59
Department of Transport—						
Employees Compensation Clearing Account— Defence Projects—Reconstruction and Supply.....	8,980,216	04	9,156,672	77	-176,456	73
Employees Compensation Clearing Account— Defence Projects—Transport.....	87,352	28	87,667	22	-314	94
Department of Veterans Affairs—						
Insurance Fund—Returned Soldiers.....	23,985,267	05	23,354,692	77	+630,574	28
Veterans Insurance Account.....	1,116,377	41	283,681	61	+832,695	80
Veterans Land Act Fire Insurance Fund.....	139,129	70	82,792	15	+56,337	55
	66,062,740	76	73,217,952	15	-7,155,211	39

Schedule Q

INSURANCE, PENSION AND GUARANTY ACCOUNTS—

Pension and Retirement Funds—

Department of Finance—						
Superannuation Account.....	87,746,599	61	85,444,365	30	+2,302,234	31
Retirement Fund—Civil Service.....	12,248,224	44	10,306,656	35	+1,941,568	09
Department of National Defence—						
Permanent Services Pension Account.....	1,364,682	48			+1,364,682	48
Royal Canadian Mounted Police—						
Dependents' Pension Fund.....	534,585	36	454,318	64	+80,266	72
Department of Transport—						
Pilots' Pension Funds—						
Halifax.....	160,795	82	167,825	89	-7,030	07
Less—Amount invested and held in bonds (Appendix No. 5).....	-158,000	00	-164,500	00	+6,500	00
Sydney.....	144,579	08	150,755	87	-6,176	79
Less—Amount invested and held in bonds (Appendix No. 6).....	-144,000	00	-149,000	00	+5,000	00
Saint John.....	110,576	46	111,795	81	-1,219	35
Less—Amount invested and held in bonds (Appendix No. 7).....	-104,000	00	-105,000	00	+1,000	00
Montreal.....	305,183	10	295,317	13	+9,865	97
Less—Amount invested and held in bonds (Appendix No. 8).....	-276,000	00	-283,000	00	+7,000	00
British Columbia.....	180,847	40	165,774	54	+15,072	86
Less—Amount invested and held in bonds (Appendix No. 9).....	-151,000	00	-151,000	00		
National Harbours Board—Pension Fund.....	1,655,722	36	1,038,620	33	+617,102	03
	103,618,796	11	97,282,929	86	+6,335,866	25

Schedule R

DEFERRED CREDITS—

Department of Finance—

Ernest Davis Estate—Suspense.....		6,039 81		—6,039 81
Interest Special Account—Interest accrued—				
Ninth Victory Loan, 1945.....			227,198 60	—227,198 60
Canada Savings Bonds, 1946.....	254,056 10			+254,056 10
1½ per cent Loan, 1946-50.....	453,535 93			+453,535 93
Department of Labour—				
Japanese Division (formerly British Columbia Security Commission).....	3,042 00	14,077 00		—11,035 00
Department of Mines and Resources—				
Distressed Canadian Nationals outside of Canada.....	101,904 93	105,777 39		—3,872 46
Department of National Revenue—Suspense.....	36,206 91	13,184 49		+23,022 42
Royal Canadian Mounted Police—				
Provincial Pensions Fund.....	79,741 17	118,771 08		—39,029 91

SCHEDULES TO BALANCE SHEET—Continued

	1947		1946		Net Increase or Decrease during 1946-47	
	\$	cts.	\$	cts.	\$	cts.
Schedule R—Concluded						
DEFERRED CREDITS—Concluded						
General—						
Income Tax Deductions Suspense—						
Central Pay Office—Sundry Departments.....	87,501	42	89,655	80	-2,154	38
Unemployment Insurance Deductions Suspense—						
Central Pay Office—Sundry Departments.....	3,050	25	5,331	20	-2,280	95
Instalment Purchases of Bonds—						
Public Service—						
Second Victory Loan, 1942.....	32,652	33	32,746	06	-93	73
Third Victory Loan, 1942.....	16,884	85	17,384	54	-499	69
Fourth Victory Loan, 1943.....	58,814	06	59,718	34	-904	28
Fifth Victory Loan, 1943.....	52,205	28	53,693	22	-1,487	94
Sixth Victory Loan, 1944.....	124,447	99	16,037	81	+108,410	18
Seventh Victory Loan, 1944.....	171,494	22	22,699	19	+148,795	04
Eighth Victory Loan, 1945.....	692,727	82	386,881	89	+305,845	93
Ninth Victory Loan, 1945.....	5,154,083	33	18,938,991	18	-13,784,907	80
Canada Savings Bonds, 1946.....	1,630,146	96			+1,630,146	96
Pay-list deductions for income tax, purchase of bonds, etc.—						
Agriculture.....	20,272	57	20,776	35	-503	78
Federal District Commission.....			97	25	-97	25
Central Pay Office—Sundry Departments.....			88,241	50	-88,241	50
Fisheries.....			65	00	-65	00
House of Commons.....			47	00	-47	00
Labour.....	647	76	2,942	94	-2,295	18
Library of Parliament.....			32	00	-32	00
Senate.....			13	00	-13	00
Reconstruction and Supply.....			1,197	25	-1,197	25
National Defence—Army, Navy and Air.....	323,778	81	5,113,207	59	-4,789,429	28
National War Services.....			16	00	-16	00
Veterans Affairs.....			9,442	42	-9,442	42
Post Office.....	3	50	2,975	62	-2,972	12
Public Printing and Stationery.....	14	00	38	18	-24	18
Royal Canadian Mounted Police.....			877	00	-877	00
Transport.....			565	00	-565	00
	9,297,211	75	25,348,721	70	-16,051,509	95

Schedule S**SUNDRY SUSPENSE ACCOUNTS—**

Agriculture—						
Unclaimed cheques.....	9,828	98	8,215	16	+1,613	82
Suspense Account.....	2,847	84			+2,847	84
Chief Electoral Officer—						
Candidates Election Deposits.....	2,200	00			+2,200	00
Civil Service Commission—						
Unclaimed cheques.....	2	00	2	00		
External Affairs—						
Suspense Account.....	19,445	53	6,701	67	+12,743	86
Unclaimed cheques.....	31	00			+31	00
Finance—						
Briton Medical and General Life Association Funds.....			281	06	-281	06
Cash Suspense—Unallocated Funds.....	4,583	99	114,241	10	-109,657	11
Ernest Davis Estate.....	6,154	31			+6,154	31
George Mayo Estate (War Donation).....	13,100	00	12,100	00	+1,000	00
George H. Koeler Estate.....	655	14	525	00	+130	14
Government of the United Kingdom General Settlement Account.....	7,733,533	12	4,185,519	69	+3,548,013	43
Matured bonds and interest unclaimed.....	75,500	80	81,456	80	-5,956	00
Victory Loans, 1917-18-19—at credit of subscribers in arrears	207,397	70	207,422	70	-25	00
Victory Loans, 1917-18-19—Canvassers' Suspense Account....	1,620	83	1,620	83		
Victory Loan subscriptions at credit of subscribers in arrears—						
Victory Loan, 1941.....	4,297	73	4,287	88	+9	85
2nd Victory Loan, 1942.....	9,141	10	8,933	91	+207	19
3rd Victory Loan, 1942.....	4,729	06	4,397	33	+331	73
4th Victory Loan, 1943.....	5,424	95	5,099	64	+325	31
5th Victory Loan, 1943.....	3,689	35	3,082	37	+606	98
6th Victory Loan, 1944.....	2,394	54	2,177	32	+217	22
7th Victory Loan, 1944.....	2,600	35	2,406	64	+193	71
8th Victory Loan, 1945.....	2,133	99	1,397	35	+735	74
9th Victory Loan, 1945.....	4,330	29			+4,330	29
Unclaimed Award—Exchequer Court of Canada, British Columbia Admiralty District.						
Unclaimed cheques.....	1,831	17	1,831	17		
Unclaimed Government drafts.....	46,103	70	43,919	24	+2,184	46
Unclaimed War Damage Insurance refunds.....	798	77	95	39	+702	38
Unclaimed War Savings Certificates and Stamps.....	1,469	09			+1,469	09
Unclaimed War Savings Certificates and Stamps.....	153,523	87	128,728	56	+24,795	31
War Savings Certificates Instalments Suspense.....	330	75			+330	75
Wartime Prices and Trade Board.....	834	10	114	49	+719	61

SCHEDULES TO BALANCE SHEET—Continued

	1947		1946		Net Increase or Decrease during 1946-47	
	\$	cts.	\$	cts.	\$	cts.
Schedule S—Concluded						
SUNDRY SUSPENSE ACCOUNTS—Concluded						
Fisheries—						
Unclaimed cheques.....	2,426	03	2,132	67		+293 30
Unclaimed Government Drafts.....	35	00				+35 00
House of Commons—						
Unclaimed cheques.....	34	92				+34 92
Justice—						
Unclaimed cheques.....	150	00	150	00		
Labour—						
Suspense Account (Department).....	805	59				+805 59
Suspense Account (Unemployment Insurance Commission).....	10,908	66				+10,908 66
Unclaimed cheques.....	32,753	90	34,883	78		-2,129 88
Mines and Resources—						
Immigration Guarantee and Special Funds.....	533,939	10	521,116	88		+12,822 22
Mines and Geology Suspense.....			10,910	68		-10,910 68
Surveys and Engineering Suspense.....	6,003	32				+6,003 32
Unclaimed cheques.....	740	51	743	19		-2 68
National Defence—Army—						
Allied Military Notes—German Marks.....			63,159	87		-63,159 87
Italian Lire.....			11,485,012	54		-11,485,012 54
Government of Belgium Settlement Suspense.....			6,395,325	00		-6,395,325 00
Relief allowances suspense.....	7,902	90	7,902	90		
Suspense Account.....	1,043,059	71	104,195	70		+938,864 01
Inspection Board of Canada Suspense Account.....	2,555	06				+2,555 06
Unclaimed cheques.....	100,226	35	67,343	48		+32,882 87
Unclaimed Government drafts.....	3,341	50	2,738	03		+603 47
Victory Loan subscribers in arrears.....	190	86	214	33		-23 47
National Defence—Navy—						
Naval Service Headquarters Canteen.....	4,886	34	4,178	34		+208 00
Suspense Account.....	35,530	35	4,682	91		+30,847 44
Unclaimed cheques.....	12,115	59	5,913	57		+6,202 02
Unclaimed Government drafts.....			11	18		-11 18
Victory Loan subscribers in arrears.....	1,687	85	1,580	30		+7 55
National Defence—Air—						
Suspense Account.....	364,160	73	17,487	65		+346,673 08
Unclaimed cheques.....	11,365	01	6,672	73		+4,692 28
Unclaimed Government drafts.....	44	28	44	28		
Victory Loan subscribers in arrears.....	523	64	523	64		
National Revenue—						
Income Tax Appeals—Security deposits.....	60,401	00	66,001	00		-5,600 00
Unclaimed cheques—Income Tax.....	480,556	91	363,686	14		+116,870 77
National Film Board.....	8	08				+8 08
Canadian Broadcasting Corporation.....			13	00		-13 00
National Health and Welfare—						
Unclaimed cheques, National Film Board.....			8	08		-8 08
National War Services—						
Unclaimed cheques.....			9	00		-9 00
Post Office—						
Unclaimed cheques.....	369	22	192	28		+176 94
Privy Council—						
Unclaimed cheques—Federal District Commission.....	68	60	68	60		
Public Printing and Stationery—						
Unclaimed cheques.....	25	50	25	50		
Public Works—						
Unclaimed cheques.....	7,853	67	7,831	36		+22 31
Royal Canadian Mounted Police—						
Unclaimed cheques.....	37	38	37	38		
Reconstruction and Supply—						
Crown Companies Suspense.....			11,688,595	39		-11,688,595 39
Government of the Netherlands Settlement Suspense.....			4,400,000	00		-4,400,000 00
Suspense Account.....	5,105,525	30	19,543,531	01		-14,438 005 71
Unclaimed cheques.....	1,961	15	1,963	65		-2 50
Victory Loan subscribers in arrears.....	720	88	37	80		+683 08
Secretary of State—						
Unclaimed cheques.....	121	55	109	55		+12 00
Trade and Commerce—						
Suspense Account.....	3,594	72				+3,594 72
Transport—						
Canadian Government Merchant Marine—						
War Operations Suspense.....	3,151,885	76	6,785,763	73		-3,633,877 97
Halifax Pilotage District—Earnings.....	-7,169	28				-7,169 28
Saint John Pilotage District—Earnings.....	6	24				+6 24
Radio Message Tolls.....	14,261	75	7,465	76		+6,795 99
Suspense Account.....	10,183	91	16,437	71		-6,253 80
Unclaimed cheques.....	50,053	79	47,832	72		+8,221 07
Veterans Affairs—						
Unclaimed cheques.....	664	54	177	27		+487 27
	19,382,550	02	66,491,898	88		-47,109,348 86

SCHEDULES TO BALANCE SHEET—Continued

Schedule T	1947		1946		Net Increase or Decrease during 1946-47	
	\$	cts.	\$	cts.	\$	cts.
PROVINCE DEBT ACCOUNTS—						
Finance—						
British Columbia	583,021	40	583,021	40		
Manitoba	3,578,941	20	3,578,941	20		
New Brunswick	529,299	39	529,299	39		
Nova Scotia	1,055,411	69	1,055,411	69		
Ontario	2,848,289	52	2,848,289	52		
Prince Edward Island	775,791	83	775,791	83		
Quebec	2,549,213	61	2,549,213	61		
	11,919,968	64	11,919,968	64		
Less—Province of Nova Scotia Suspense Account	40,139	91	40,139	91		
Province of Prince Edward Island Land Account	782,402	33	782,402	33		
Province of Quebec Debt Account	1,473,609	63	1,473,609	63		
	2,296,151	87	2,296,151	87		
Schedule U						
FUNDED DEBT UNMATURED—						
Payable in Canada—						
Debtenture Stock 4 per cent School Lands—						
Province of Manitoba	5,919,862	65	5,919,862	65		
Province of Saskatchewan	17,809,039	00	17,809,039	00		
Province of Alberta	9,564,569	20	9,564,569	20		
Refunding Loan, 1937-51, 3½ per cent.	60,000,000	00	60,000,000	00		
Conversion Loan, 1931-56, 4½ per cent.			43,125,700	00	-43,125,700	00
Conversion Loan, 1931-57, 4½ per cent.	37,523,200	00	37,523,200	00		
Conversion Loan, 1931-58, 4½ per cent.	276,687,600	00	276,687,600	00		
Conversion Loan, 1931-59, 4½ per cent.	289,693,300	00	289,693,300	00		
Conversion Loan, 1937-49, 3½ per cent.			33,500,000	00	-33,500,000	00
Loan of 1932-52, 4 per cent.	56,191,000	00	56,191,000	00		
Loan of 1935-55, 3 per cent, dated June 1st.	40,000,000	00	40,000,000	00		
Loan of 1935-55, 3 per cent, dated Nov. 15th.	55,000,000	00	55,000,000	00		
Loan of 1936-60, 3½ per cent.	54,703,000	00	54,703,000	00		
Loan of 1938-58, 3 per cent.	49,200,000	00	49,200,000	00		
Loan of 1939-58, 3 per cent.	39,000,000	00	39,000,000	00		
Loan of 1946-50, 1½ per cent.	400,000,000	00			+400,000,000	00
3 per cent Perpetuals 1936	55,000,000	00	55,000,000	00		
First War Loan, 1940-1945-52, 3½ per cent.	250,750,000	00	250,750,000	00		
Second War Loan, 1940-52, 3 per cent.	324,945,700	00	324,945,700	00		
Victory Loan, 1941-46, 2 per cent.			193,286,000	00	-193,286,000	00
Victory Loan, 1941-51, 3 per cent.	649,969,592	50	649,969,592	50		
Second Victory Loan, 1942-48, 2½ per cent.	269,879,000	00	269,879,000	00		
Second Victory Loan, 1942-54, 3 per cent.	676,355,489	00	676,355,489	00		
Third Victory Loan, 1942-46, 1½ per cent.			144,253,000	00	-144,253,000	00
Third Victory Loan, 1942-56, 3 per cent.	855,607,410	50	855,607,410	50		
Fourth Victory Loan, 1943-46, 1½ per cent.			197,455,000	00	-197,455,000	00
Fourth Victory Loan, 1943-57, 3 per cent.	1,111,261,650	00	1,111,261,650	00		
Fifth Victory Loan, 1943-47, 1½ per cent.	373,259,000	00	373,259,000	00		
Fifth Victory Loan, 1943-59, 3 per cent.	1,197,324,750	00	1,197,324,750	00		
Sixth Victory Loan, 1944-48, 1½ per cent.	239,713,000	00	239,713,000	00		
Sixth Victory Loan, 1944-60, 3 per cent.	1,165,300,350	00	1,165,300,350	00		
Seventh Victory Loan, 1944-48, 1½ per cent.	344,267,000	00	344,267,000	00		
Seventh Victory Loan, 1944-62, 3 per cent.	1,315,639,200	00	1,315,639,200	00		
Eighth Victory Loan, 1945-49, 1½ per cent.	267,800,000	00	267,800,000	00		
Eighth Victory Loan, 1945-63, 3 per cent.	1,295,819,350	00	1,295,819,350	00		
Ninth Victory Loan, 1945-50, 1½ per cent.	335,690,000	00	335,690,000	00		
Ninth Victory Loan, 1945-65, 3 per cent.	1,689,021,200	00	1,689,021,200	00	+2,775,500	00
Canada Savings Bonds, 1946-56, 2½ per cent.	483,410,000	00			+483,410,000	00
War Savings Certificates, 1940	263,195,538	90	273,760,075	80	-10,564,536	90
Non-interest Bearing Certificates	611,469	92	5,304,569	50	-5,304,569	50
Treasury Bills, various discount rates	450,000,000	00	450,000,000	00		
Deposit Certificates, various rates	280,000,000	00	740,000,000	00	-460,000,000	00
Two Year Notes, 1944-46, 1½ per cent.			100,000,000	00	-100,000,000	00
One Year Notes, 1945-46, 1 per cent.			250,000,000	00	-250,000,000	00
Six Months Treasury Notes, due Sept. 1, 1946, 0.625 per cent.			256,000,000	00	-256,000,000	00
Six Months Treasury Notes, due Sept. 1, 1947, 0.625 per cent.	550,000,000	00			+550,000,000	00
	15,838,886,771	67	16,101,597,098	90	-262,710,327	23
Refundable portion of personal income tax and excess profits tax (estimated)	543,458,799	83	515,736,835	92	+27,721,963	91
	16,382,345,571	50	16,617,333,934	82	-234,988,363	32

SCHEDULES TO BALANCE SHEET—Continued

	1947	1946	Net Increase or Decrease during 1946-47
	\$ cts.	\$ cts.	\$ cts.
Schedule U—Concluded			
FUNDED DEBT UNMATURED—Concluded			
Payable in London—			
Loan of 1897, 2½ per cent, due Oct. 1, 1947 (vested).....	88,484.94	103,084.94	—14,600.00
Loan of 1950-55, 3½ per cent (vested).....	4,762,549.99	4,836,418.74	—73,868.75
Loan of 1953-58, 4 per cent (vested).....	3,204,521.94	3,260,844.50	—56,322.56
Loan of 1958-63, 3½ per cent (vested).....	3,499,053.20	3,643,482.41	—144,429.21
	11,554,610.07	11,843,830.59	—289,220.52
Payable in New York—			
Loan of 1930-60, 4 per cent.....	100,000,000.00	100,000,000.00	
Loan of 1936-61, 3½ per cent.....	48,000,000.00	48,000,000.00	
Loan of 1943-48, 2½ per cent.....		30,000,000.00	—30,000,000.00
	148,000,000.00	178,000,000.00	—30,000,000.00
	16,541,900,181.57	16,807,177,765.41	—265,277,583.84

	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1947	
		Held by the Public	Held by the Canadian National Railways Securities Trust
	\$ cts.	\$ cts.	\$ cts.
Schedule V			
CONTINGENT LIABILITIES—			
Railway Securities Guaranteed as to principal and interest—			
1. Canadian Northern Ry. Co., 3 per cent deb. stock due 1953, £1,923,387/0/0.....	9,359,996.72	1,162,768.33	
2. Canadian Northern Ry. Co., 3½ per cent deb. stock due 1958, £1,622,586/19/9.....	7,896,590.00	5,636,507.49	
3. Canadian Northern Ontario Ry. Co., 3½ per cent deb. stock due 1961, £7,350,000/0/0.....	35,770,000.00	3,603,182.68	1,540,003.13
4. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1960, £647,260/5/6.....	3,150,000.00	550,726.60	
5. Grand Trunk Pacific Ry. Co., 3 per cent bonds due 1962, £14,000,000/0/0.....	68,040,000.00	26,465,130.00	33,048,000.00
6. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1962, £733,561/12/10.....	3,569,999.98		3,569,996.86
7. Grand Trunk Pacific Ry. Co., 4 per cent bonds due 1962, £3,280,000/0/0.....	15,940,800.00	7,999,074.00	7,499,952.00
8. Canadian National Ry. Co., 5 per cent bonds due 1954.....	50,000,000.00	50,000,000.00	
9. Canadian National Ry. Co., 4½ per cent gold bonds due 1957.....	65,000,000.00	64,136,000.00	
10. Canadian National Ry. Co., 5 per cent gold bonds due October 1, 1960.....	60,000,000.00	57,728,500.00	
11. Canadian National Ry. Co., 5 per cent gold bonds due 1970.....	18,000,000.00	17,338,000.00	
12. Canadian National Ry. Co., 4½ per cent gold bonds due 1955.....	50,000,000.00	48,496,000.00	
13. Canadian National Ry. Co., 4½ per cent gold bonds due 1956.....	70,000,000.00	67,368,000.00	
14. Canadian National Ry. Co., 4½ per cent gold bonds due 1951.....	50,000,000.00	48,022,000.00	
15. Canadian National Ry. Co., 3 per cent bonds due 1953.....	25,000,000.00	25,000,000.00	
16. Canadian National Ry. Co., 3 per cent bonds due 1952.....	20,000,000.00	20,000,000.00	
17. Canadian National Ry. Co., 3 per cent bonds due 1959.....	35,000,000.00	35,000,000.00	
18. Canadian National Ry. Co., 2½ per cent bonds due 1967.....	50,000,000.00	50,000,000.00	
	636,727,386.70	528,505,889.10	45,657,951.99
Railway Securities Guaranteed as to interest only—			
19. Grand Trunk Ry. Acquisition Guarantees—			
Grand Trunk 5 per cent perp. deb. stock £4,270,375/0/0.....	20,782,491.67	1,473,495.26	
Great Western 5 per cent perp. deb. stock £2,723,080/0/0.....	13,252,322.67	848,406.00	
Grand Trunk 4 per cent perp. deb. stock £24,624,455/0/0.....	119,839,014.33	5,960,094.73	
Northern Ry. Co. of Canada 4 per cent perp. deb. stock, £308,215/0/0.....	1,499,979.67	27,457.73	
	155,373,808.34	8,309,453.72	

SCHEDULES TO BALANCE SHEET—Concluded

	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1947	
		Held by the Public	Held by the Canadian National Railways Securities Trust
	\$ cts.	\$ cts.	\$ cts.
Schedule V—Concluded			
CONTINGENT LIABILITIES—Concluded			
Other Securities Guaranteed as to principal and interest—			
20. Harbour Commissioners of Montreal, Jacques Cartier Bridge 5 per cent bonds due 1969.....	19,500,000 00	19,000,000 00	
21. Canadian National (West Indies) Steamships Ltd., 5 per cent bonds due 1955.....	10,000,000 00	9,400,000 00	
22. Saint John Harbour Commissioners— (a) Bonded indebtedness of the City of Saint John assumed by Commission.....	1,467,164 96	371,229 31	
(b) Debentures of the Commission issued to City of Saint John—5 per cent due August 1, 1952.....	667,953 04	667,953 04	
23. New Westminster Harbour Commissioners $4\frac{1}{2}$ per cent deb. due 1948.....	700,000 00	700,000 00	
	32,335,118 00	30,139,182 35	
Other Guarantees—			
24. Bank Advances, re Province of Manitoba Savings Office.....	(1) 12,442,400 00	4,653,078 23	
25. Province of Manitoba Treasury Bill.....	3,500,000 00	3,500,000 00	
26. Deposits maintained by the Chartered banks in Bank of Canada.....	Unstated	536,264,804 99	
27. Loans made by approved lending institutions under National Housing Act.....	Unstated	Indeterminate	
28. Loans made by approved lending institutions under The Home Improvement Loans Guarantee Act.....	(1) 7,500,000 00	59,334 92	
29. Loans made by approved lending institutions under the Home Extension Plan.....	300,000 00	16,385 70	
30. Loans made by approved lending institutions under Part IV of the National Housing Act 1944 for Home Extensions.....	5,000,000 00	4,303 25	
31. Debentures of Housing Enterprises of Canada Ltd. guaranteed by Central Mortgage and Housing Corporation.....	Unstated	3,750,000 00	
32. Bank Advances, Dept. of Reconstruction and Supply.....	745,000 00	150,463 66	
33. Bank Advances, re coal, coke or briquette purchases—Com- modity Prices Stabilization Corporation.....	(1) 500,000 00	25,266 05	
34. Guarantees under Export Credits Insurance Act.....	12,750,000 00	796,056 30	
35. Loans made by chartered banks under The Farm Improve- ment Loans Act, 1944.....	25,000,000 00	1,564,864 60	
36. Loans made by chartered banks under the Veterans Business and Professional Loans Act.....	6,250,000 00	204,719 96	
37. Bank Advances, re Canadian Wheat Board.....	100,000,000 00		

(1) This amount represents the original maximum amount guaranteed. As the authority for making additional guaranteed loans or advances had expired on March 31, 1947, the amount authorized at that date is the same as the amount outstanding.

NOTE—These contingent liabilities are expressed in Canadian dollars; stocks and bonds payable optionally or solely in Sterling or United States dollars are converted on the basis of £1—\$4.86 2/3 and \$1. U.S.—\$1. Canadian, respectively.

Fiscal Year ended March 31st	Ordinary Expendi- tures	Capital Expenditures Gross	War Expendi- tures	Special Expenditures		
				Direct Relief, Relief Projects and Other Works	Wheat Bonus and losses on Grain Marketing Operations, etc.	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1930.....	363,237,477 85	25,726,719 67	.....	.....	.....	.....
1931.....	386,584,863 05	28,710,691 69	.....	4,431,655 07	.....	4,431,655 07
1932.....	372,101,317 56	17,165,942 74	.....	38,295,515 00	10,908,428 91	49,203,943 91
1933.....	354,643,200 93	9,048,929 01	.....	36,720,935 02	1,811,471 82	38,532,406 84
1934.....	351,771,160 55	6,580,084 68	.....	35,898,311 50	.....	35,898,311 50
1935.....	359,700,908 67	7,107,416 50	.....	60,659,855 74	.....	60,659,855 74
1936.....	372,539,149 07	6,544,153 61	.....	79,416,255 95	22,631,028 69	102,047,284 64
1937.....	387,112,072 34	3,491,543 84	.....	78,003,701 77	.....	78,003,701 77
1938.....	414,891,410 41	4,430,151 97	.....	68,534,364 08	.....	68,534,364 08
1939.....	413,032,202 44	5,424,276 45	.....	46,895,406 89	25,000,000 00	71,895,406 89
1940.....	398,323,205 55	7,030,038 34	118,291,021 64	54,612,951 03	34,500,000 00	89,112,951 03
1941.....	390,629,350 02	3,357,809 85	752,045,326 06	27,646,853 34	15,222,245 19	42,869,098 53
1942.....	444,777,695 70	3,430,440 59	1,339,674,152 42	8,500,358 67	55,475,413 89	63,975,772 56
1943.....	561,251,063 00	3,275,685 04	3,724,248,890 27	5,013,305 23	26,274,573 16	31,287,878 39
1944.....	630,380,759 90	2,621,978 38	4,587,023,093 85	3,751,536 67	33,744,770 36	37,496,307 03
1945.....	767,375,932 89	3,163,752 02	4,418,446,315 21	3,868,682 40	3,637,103 99	7,505,786 39
1946.....	1,061,902,118 50	4,508,240 15	4,002,949,197 25	4,422,678 18	12,935,723 47	17,358,401 65
1947.....	1,236,234,650 13	11,200,247 02	1,314,798,107 16	4,431,670 70	27,494,512 85	31,926,183 55

NOTE.—The above table is based on the classification of accounts adopted in the fiscal year 1935-36. Total disbursements include non-active loans and write-down of assets, in addition to all other expenditures.

†Includes \$25,000,000 provision for reserve against possible losses on ultimate realization of active assets.

*Includes provision for reserve against possible losses on ultimate realization of active assets and provision for reserve for conditional benefits under the Veterans Land Act.

Government Owned Enterprises				Other Charges		Total Disbursements
Losses charged to Consolidated Deficit Account	Loans and Advances Non-active	Write-down of Assets	Total	Write-down of Assets chargeable to Consolidated Deficit Account	Non-active Accounts	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
4,308,857 01	8,244,950 10	.....	12,553,307 11	3,731,535 58	17,842 38	405,266,382 59
6,712,238 79	5,487,941 51	.....	12,200,180 30	9,640,997 60	25 00	441,568,412 71
6,631,856 00	3,112,285 53	.....	9,744,141 53	526,970 70	.....	448,742,316 44
62,139,412 73	3,514,811 20	62,938,239 41	128,592,463 34	105,717 21	1,447,222 71	532,369,940 04
58,955,388 41	2,095,772 66	.....	61,051,161 07	1,857,086 77	1,000,100 00	458,157,904 57
48,407,900 70	1,728,900 46	.....	50,136,801 16	490,190 72	11,408 45	478,106,581 24
48,817,489 55	2,122,911 91	.....	50,940,401 46	514,565 78	.....	532,585,554 56
43,553,112 38	665,413 80	.....	44,218,526 18	692,473 49	18,487,114 63	532,005,432 25
42,745,790 84	2,087,597 56	.....	44,833,388 20	1,579,242 28	139,560 88	534,408,117 82
55,658,305 71	3,285,188 45	.....	58,943,494 16	3,767,718 21	.....	553,063,098 15
41,044,004 16	1,035,145 19	.....	42,079,149 35	23,320,028 24	2,637,398 15	680,793,792 30
17,465,731 28	715,947 41	.....	18,181,678 69	†29,878,632 20	12,639,551 09	1,249,601,446 44
456,166 13	758,089 44	.....	1,214,255 57	†27,878,131 46	4,115,600 91	1,885,066,055 21
591,095 36	657,525 77	.....	1,248,621 13	†29,676,118 48	36,135,861 28	4,387,124,117 59
727,853 52	579,107 69	.....	1,306,961 21	†25,586,824 36	37,837,580 54	5,322,253,505 27
832,290 70	525,767 33	.....	1,358,058 03	†25,362,026 86	22,400,052 60	5,245,611,924 00
773,659 51	559,757 55	.....	1,333,417 06	*25,546,089 74	22,631,041 47	5,136,228,505 82
9,964,136 29	717,726 63	.....	10,681,862 92	*29,386,361 60	.....	2,634,227,412 38

PUBLIC ACCOUNTS, PART I

Fiscal Year ended March 31	Ordinary Revenues	Special Receipts and Credits	Other Receipts and Credits		Total Revenues	Difference between Total Revenues and Total Disbursements
			Refunds on Capital Account	Non-active Accounts		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1930	441,374,124 43	4,505,185 64	3,165,575 66	3,962,243 25	453,007,123 98	+ 47,740,746 39
1931	349,616,304 40	6,573,577 38	488,373 58	1,042,179 51	357,720,434 87	83,847,977 84
1932	326,826,616 16	7,012,248 53	186,154 50	483,061 52	334,508,080 71	114,234,235 73
1933	306,640,228 60	4,489,339 09	500,774 37	104,944 10	311,735,286 16	220,634,653 88
1934	324,070,564 14	409,270 75	89,751 82	91,003 40	324,660,590 11	133,497,314 46
1935	358,474,911 01	3,397,168 80	80,408,89	21,274,94	361,973,763 64	116,132,817 60
1936	372,222,206 45	319,833 09	27,032 68	26,923 53	372,595,995 75	159,989,558 81
1937	445,028,955 05	8,463,997 61	616,069 00	44,725 73	454,153,747 39	77,851,684 86
1938	510,297,581 44	4,032,938 26	1,543,135 23	819,094 53	516,692,749 46	17,715,368 36
1939	498,016,706 40	1,255,962 02	40,795,33	2,857,890 17	502,171,353 92	50,891,744 23
1940	541,616,092 14	163,812 41	21,243 98	20,292,310 91	562,093,459 44	118,700,332 86
1941	859,754,928 35	8,538,235 66	20,403 99	3,856,077 22	872,169,645 22	377,431,801 22
1942	1,463,824,202 71	21,060,093 71	1,021,653 03	2,630,393 52	1,488,536,342 97	396,529,712 24
1943	2,182,798,758 83	61,961,746 18	102,615 61	4,633,056 67	2,249,496,177 29	2,137,627,940 30
1944	2,570,094,423 99	193,636,613 89	93,305 32	1,193,370 20	2,765,017,713 40	2,557,235,791 87
1945	2,300,097,373 42	385,905,220 85	728,195 16	604,009 77	2,687,334,799 20	2,558,277,124 80
1946	2,363,161,853 91	649,602,044 97	375,643 41	45,532 09	3,013,185,074 38	2,123,043,431 44
1947	2,588,530,894 64	416,758,276 39	109,776 57	2,477,365 52	3,007,876,313 12	+373,648,900 74

PUBLIC ACCOUNTS, PART I

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*Fiscal Year ended March 31	Total Debt	Total Assets	Net Debt	Increase of Net Debt	Decrease of Net Debt
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1867.	93,046,051 73	17,317,410 36	75,728,641 37	75,728,641 37	
1868.	96,896,666 20	21,139,531 46	75,757,134 74	28,493 37	
1869.	112,361,998 39	36,502,679 19	75,859,319 20	102,184 46	
1870.	115,993,706 76	37,783,964 31	78,209,742 45	2,350,423 25	
1871.	115,492,652 76	37,786,165 11	77,706,517 65		503,224 80
1872.	123,400,179 36	40,213,107 32	82,187,072 04	4,480,554 39	
1873.	129,743,432 19	29,894,970 55	99,848,461 64	17,061,392 60	
1874.	141,163,551 33	32,838,586 91	108,324,964 42	8,476,502 78	
1875.	151,663,401 62	35,655,023 60	116,008,378 02	7,683,413 60	
1876.	161,204,687 86	36,653,173 78	124,551,514 08	8,543,136 06	
1877.	174,675,834 97	41,440,525 94	133,235,309 03	8,683,794 95	
1878.	174,957,268 96	34,595,199 05	140,362,069 91	7,126,760 88	
1879.	179,483,871 21	36,493,683 85	142,990,187 36	9,268,117 45	
1880.	194,634,440 68	42,182,852 07	152,451,588 61	2,461,401 25	
1881.	199,861,537 51	44,465,757 11	155,395,780 40	2,944,191 79	
1882.	205,365,251 97	51,703,601 19	153,661,650 78		1,734,129 62
1883.	202,159,104 30	43,692,389 84	158,466,714 46	4,805,063 68	
1884.	242,482,416 21	60,320,565 95	182,161,850 26	23,695,135 80	
1885.	263,703,607 43	68,295,915 29	196,407,692 14	14,245,841 88	
1886.	273,164,341 11	50,005,234 02	223,159,107 09	26,751,414 95	
1887.	273,187,626 43	45,872,850 99	227,314,775 44	4,155,668 35	
1888.	284,513,841 89	49,982,483 73	234,531,358 16	7,216,582 72	
1889.	287,722,062 76	50,192,021 11	237,530,041 65	2,998,683 49	
1890.	289,899,229 62	48,579,083 33	237,533,211 77	3,170 12	
1891.	295,333,274 10	52,090,199 11	237,809,030 51	275,818 74	
1892.	300,054,524 74	54,201,839 66	241,131,434 44	3,322,403 93	
1893.	308,348,023 96	58,373,485 13	241,811,039 61	549,605 17	
1894.	318,348,023 96	62,164,994 48	246,183,029 48	4,501,989 87	
1895.	308,048,754 87	64,973,827 78	253,074,927 09	6,891,897 61	
1896.	325,717,536 73	67,220,103 96	258,497,432 77	5,422,505 68	
1897.	332,530,131 33	70,991,534 87	261,538,596 46	3,041,163 69	
1898.	338,375,984 23	74,419,585 32	263,956,398 91	2,417,802 45	
1899.	345,160,902 54	78,887,455 94	266,273,446 60	2,317,047 69	
1900.	346,206,979 92	80,713,173 03	265,493,806 89		779,639 71
1901.	354,732,432 52	86,252,428 83	268,480,003 69	2,986,196 80	
1902.	366,358,476 59	94,529,386 97	271,829,089 62	3,349,085 93	
1903.	361,344,098 37	99,737,109 50	261,606,988 87		10,222,100 75
1904.	364,962,512 17	104,094,793 57	260,867,718 60		739,270 27
1905.	377,678,579 80	111,454,413 20	266,224,166 60	5,356,448 00	
1906.	382,269,680 39	125,226,702 64	267,042,977 75	818,811 15	
1907, 9 mo.	379,966,820 09	116,294,966 13	263,671,859 96		3,371,117 79
1908.	408,207,153 25	130,246,298 41	277,960,859 84	14,288,999 88	
1909.	478,535,427 02	154,605,147 85	323,930,279 17	45,969,419 33	
1910.	470,663,045 90	134,594,499 66	336,268,546 33	12,338,267 16	
1911.	474,994,487 42	134,899,435 29	340,042,052 03	3,773,505 70	
1912.	508,338,591 77	168,419,131 06	339,919,460 71		122,591 32
1913.	483,232,555 24	168,930,929 56	314,301,625 68		25,617,835 03
1914.	544,391,368 86	208,394,518 72	335,996,850 14	21,695,224 46	
1915.	700,473,814 37	251,097,731 16	449,376,083 21	113,379,233 07	
1916.	936,987,802 42	321,831,631 40	615,156,171 02	165,780,087 81	
1917.	1,382,003,267 69	502,816,969 89	879,186,297 80	264,030,126 78	
1918.	1,863,335,898 89	671,451,836 39	1,191,884,062 50	312,697,764 70	
1919.	2,676,635,724 77	1,102,104,692 33	1,574,531,032 44	382,646,969 94	
1920.	3,041,529,586 91	792,660,963 12	2,248,868,623 79	674,337,591 35	
1921.	2,902,482,117 04	561,603,133 35	2,340,878,983 69	92,010,359 90	
1922.	2,902,347,136 96	480,211,335 23	2,422,135,801 73	81,256,818 04	
1923.	2,888,827,236 65	435,050,367 91	2,453,776,868 74	31,641,067 01	
1924.	2,819,610,470 28	401,827,195 40	2,417,783,274 88		35,993,593 86
1925.	2,818,066,522 94	400,628,837 35	2,417,437,685 59		345,589 29
1926.	2,768,779,184 55	379,048,085 13	2,389,731,099 42		27,706,586 17
1927.	2,726,298,717 38	378,464,347 29	2,347,834,370 09		41,896,729 33
1928.	2,677,137,242 92	380,287,010 00	2,296,850,232 92		50,984,137 17
1929.	2,647,033,973 32	421,529,268 22	2,225,504,705 10		71,345,527 82
1930.	2,544,586,410 96	366,322,452 25	2,177,783,958 71		47,740,746 39
1931.	2,610,265,698 36	348,653,761 61	2,261,611,936 55	83,847,977 84	
1932.	2,831,743,562 69	455,897,390 41	2,375,846,172 28	114,234,235 73	
1933.	2,996,366,664 84	399,885,838 68	2,596,480,826 16	220,634,653 88	
1934.	3,141,042,097 44	411,063,956 82	2,729,978,140 62	133,497,314 46	
1935.	3,205,956,369 04	359,845,410 82	2,846,110,958 22	116,132,871 60	
1936.	3,431,944,026 63	425,843,509 60	3,006,100,517 03	159,989,558 81	
1937.	3,542,521,138 71	458,568,936 82	3,083,952,201 89	77,851,684 86	
1938.	3,540,237,614 54	438,570,044 29	3,101,667,570 25	17,715,368 36	
1939.	3,710,610,592 87	558,051,278 39	3,152,559,314 48	50,891,744 23	
1940.	4,028,728,605 80	757,468,958 46	3,271,259,647 34	118,700,332 86	
1941.	5,018,928,036 83	1,370,236,588 27	3,648,691,448 56	377,431,801 22	
1942.	6,648,823,424 36	2,603,602,263 56	4,045,221,160 80	396,529,712 24	
1943.	9,228,252,012 03	3,045,402,910 93	6,182,849,101 10	2,137,627,940 30	
1944.	12,359,123,230 16	3,619,038,337 19	8,740,084,892 97	2,557,235,791 87	
1945.	15,712,181,527 26	4,413,819,509 49	11,298,362,017 77	2,558,277,124 80	
1946.	18,959,846,183 14	5,538,440,733 93	13,421,405,449 21	2,123,043,431 44	
1947.	17,998,195,740 07	4,650,439,191 60	13,047,756,548 47		373,048,900 74
				13,740,508,268 53	692,751,720 06

*From 1867 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

COMPARATIVE STATEMENT OF RECEIPTS FROM WAR TAX REVENUES

Fiscal Year ended March 31	Tax on Bank Note Circulation		Trust and Loan Companies		Insurance Companies		Business Profits		Income Tax		Sales Tax, Tax on Cheques, Transportation Tax, etc.		Excess Profits Tax		Total War Tax Revenue	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1915	1,300,446	80	324,249	91	459,247	07	12,506	116	9,349,719	80	98,056	95	.....	.....	3,000,751	92
1916	1,124,323	30	262,415	48	410,085	55	12,506	116	9,349,719	80	1,536,837	94	.....	.....	16,302,238	14
1917	1,115,757	65	260,120	08	456,119	56	32,570	061	9,349,719	80	2,059,583	81	.....	.....	25,379,900	78
1918	1,099,704	44	253,410	22	438,730	76	44,145	184	9,349,719	80	11,888,568	40	.....	.....	56,177,508	33
1919	1,170,223	45	283,910	28	507,667	12	40,541	401	9,349,719	80	15,587,706	70	.....	.....	82,079,801	58
1920	1,257,367	40	283,994	34	749,958	75	22,815	066	9,349,719	80	73,636,453	83	.....	.....	188,385,327	50
1921	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	106,432,718	08	.....	.....	177,484,160	74
1922	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1923	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1924	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1925	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1926	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1927	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1928	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1929	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1930	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1931	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1932	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1933	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1934	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1935	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1936	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1937	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1938	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1939	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1940	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1941	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1942	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1943	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1944	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1945	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1946	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90
1947	1,264,437	43	312,391	39	852,328	12	13,031	401	9,349,719	80	120,676,375	59	.....	.....	181,634,874	90

Fiscal Year ended March 31 (2)	Expenditure chargeable to Consolidated Deficit Account	Expenditure chargeable to Capital	Railway Subsidies	War and Demobilization	Other Charges	Total Disbursements (1)
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1868	13,486,092 96	548,437 58			37,157 98	14,071,688 52
1869	14,038,084 00	440,418 40			429,663 24	14,908,165 64
1870	14,345,509 58	3,515,116 18			155,988 18	18,015,613 94
1871	15,623,081 72	3,670,396 51				19,293,478 23
1872	17,589,468 82	7,853,049 79			223,456 13	25,665,974 74
1873	19,174,647 92	19,859,441 17			5,718 48	39,039,807 57
1874	23,316,316 75	10,177,740 06			4,018 90	33,498,075 71
1875	23,713,071 04	6,922,742 33			2,253,097 17	32,888,910 54
1876	24,488,372 11	7,154,007 94			315,764 40	31,953,144 45
1877	23,519,301 77	7,599,709 55			383,412 99	30,545,771 60
1878	23,503,158 25	6,657,200 36			1,388,984 38	32,507,995 70
1879	24,455,381 56	5,648,331 66			676,225 30	30,779,938 52
1880	24,850,634 45	8,241,173 98			949,947 68	34,041,756 11
1881	25,502,554 42	8,176,316 50			117,771 74	33,796,642 66
1882	27,067,103 58	7,405,637 06			201,884 75	34,674,625 39
1883	28,730,157 45	14,147,359 76			21,368 75	42,898,885 96
1884	31,107,706 25	23,977,702 44	208,000 00		2,567,452 84	57,860,861 53
1885	35,067,060 12	13,220,185 35	403,245 00		502,587 06	49,163,077 53
1886	39,011,612 26	9,589,734 19	2,701,249 00		10,534,973 07	61,837,568 52
1887	35,657,680 16	4,439,938 72	1,406,533 00			41,504,151 88
1888	36,718,494 79	7,162,964 26	1,027,041 92		1,555,623 07	45,064,124 04
1889	36,917,834 76	4,420,313 66	846,721 83		3,323,327 81	43,518,198 06
1890	35,994,031 47	4,053,158 98	1,678,195 72		44,946 56	41,770,332 73
1891	36,343,567 96	3,115,860 04	1,265,705 87		68,074 32	40,793,208 19
1892	36,765,894 18	2,164,456 78	1,248,215 93		2,093,569 43	42,272,135 32
1893	36,814,052 90	3,088,317 60	811,394 07		139,963 34	40,853,727 91
1894	37,585,025 52	3,802,969 67	1,229,885 10		330,353 60	43,008,233 89
1895	38,132,005 05	3,030,490 40	1,310,549 10		399,293 89	42,872,338 44
1896	36,949,142 03	3,781,311 21	3,228,745 49		137,185 19	44,096,383 92
1897	35,349,759 84	3,523,160 23	416,955 30		682,880 52	42,972,755 89
1898	38,832,525 70	4,143,503 39	1,414,934 78		943,317 19	45,334,281 06
1899	41,903,500 54	5,936,342 94	3,201,220 05		501,571 76	51,542,635 29
1900	42,975,279 51	7,468,483 24	725,720 35		1,547,623 74	52,717,466 84
1901	46,866,367 84	7,695,488 34	2,512,328 86		908,681 42	57,982,866 46
1902	50,759,391 97	10,078,638 06	2,093,939 00		1,038,830 83	63,970,799 86
1903	51,691,902 76	7,052,724 59	1,463,222 34		1,538,722 13	61,746,571 81
1904	55,612,832 70	7,881,718 54	2,046,878 45		6,713,617 94	72,255,047 63
1905	63,319,632 86	11,933,491 91	1,275,629 53		2,276,334 47	78,804,138 77
1906	67,240,640 95	11,913,871 11	1,637,574 37		2,485,555 29	83,277,641 72
1907 9 months	51,542,161 09	11,329,143 82	1,324,889 30		3,469,692 12	65,778,138 57
1908	76,641,451 59	30,429,906 86	2,037,629 30		4,998,237 55	112,578,679 87
1909	84,064,232 38	42,593,166 97	1,785,887 39		2,949,196 72	133,441,524 29
1910	79,411,747 12	29,756,353 38	2,048,097 05		7,179,576 15	115,395,773 70
1911	87,774,198 32	30,852,963 38	1,284,892 04		2,949,196 72	122,861,250 46
1912	98,161,440 77	30,939,575 95	859,400 25		7,181,665 23	137,142,082 20
1913	112,059,537 41	27,206,046 13	4,935,507 35		255,786 93	144,456,877 82
1914	127,384,472 99	37,180,175 93	19,036,236 77		2,640,161 94	186,241,047 63
1915	135,523,206 54	41,447,320 03	5,191,507 48	60,750,476 01	5,186,016 27	248,098,526 33
1916	130,350,726 90	38,566,950 50	1,400,171 42	166,197,755 47	3,186,898 20	339,702,502 49
1917	148,599,343 23	26,880,031 51	959,583 88	306,488,814 63	15,275,345 03	498,203,118 28
1918	178,284,312 83	43,111,903 63	720,404 75	343,836,801 98	10,706,786 72	576,660,209 91
1919	232,731,282 98	25,031,266 30	43,805 32	446,519,439 48	17,283,581 61	697,042,212 47
1920	303,843,929 90	69,301,877 83	334,845 55	346,612,954 56	19,995,313 04	740,088,920 88
1921	361,118,145 21	40,012,807 22		16,997,543 99	492,048 06	818,620,544 48
1922	347,560,690 63	16,295,332 55		1,544,249 66	301,518 01	365,701,790 85
1923	332,398,732 09	9,807,124 34		4,464,759 76	4,042,930 53	350,608,546 72
1924	324,813,189 75	10,861,277 09		446,082 79	7,902,758 94	344,021,786 75
1925	318,991,901 25	16,550,510 77	-1,621 82	506,931 27	3,993,432 65	339,992,775 94
1926	320,660,479 14	16,798,542 92		591,392 79	3,302,092 09	343,980,512 94
1927	319,548,172 59	19,558,708 63		64,485 08	7,814,976 87	346,986,337 17
1928	336,167,960 98	20,635,647 85		1,656,011 00	1,705,311 47	360,164,931 30
1929	350,952,924 03	22,809,275 13		-689,399 06	2,067,153 06	375,159,953 16
1930	357,779,794 07	22,561,144 01		59,701 97	9,744,020 57	390,144,660 62
1931	389,558,288 70	28,222,318 11		61,889 10	16,678,958 94	434,521,454 85
1932	375,403,344 12	16,979,788 24		75,470 81	55,384,662 84	447,843,266 01
1933	358,528,270 12	8,548,154 64		51,499 06	96,732,785 94	463,860,709 76
1934	346,648,546 22	6,490,332 86		47,571 35	101,686,262 23	454,872,712 66
1935	354,368,220 40	7,027,007 61		54,137 96	114,815,071 82	476,264,437 79
	8,354,654,631 85	1,029,336,918 66	76,115,221 09	1,695,958,569 66	548,084,968 21	11,704,150,309 47

NOTE.—(1) Total disbursements as shown in last column do not include investments, taken as non-active for debt purposes.

Sinking Fund purchases are included to 1919.

(2) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

For subsequent years see table on pages 32 and 33.

PUBLIC ACCOUNTS, PART I

Fiscal Year ended March 31 (1)	Ordinary Revenues		Special Receipts and Credits		Total Revenues		Difference between Revenues and Expenditures		Consolidated Fund					
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	Surplus		Deficit			
									\$	cts. <td>\$</td> <td>cts.</td>	\$	cts.		
1868.	13,687,928	49			13,687,928	49	383,760	03			201,835	53		
1869.	14,379,174	52			14,379,174	52	528,991	12			341,090	52		
1870.	15,512,225	65	27,431	71	15,539,657	36	2,476,956	58			1,166,716	07		
1871.	19,335,560	81	39,475	98	19,375,036	79	81,558	56	+		3,712,479	00		
1872.	20,714,813	68			20,714,813	68	4,951,161	06			3,125,344	86		
1873.	20,813,469	45	157,121	90	20,970,591	35	18,069,216	22			1,638,821	53		
1874.	24,205,092	54	302,560	39	24,507,652	93	8,990,422	78			888,775	79		
1875.	24,648,715	04	1,008	58	24,649,723	62	8,239,186	92			935,644	00		
1876.	22,587,587	05	4,468	22	22,592,055	27	9,366,089	18				1,900,785	06	
1877.	22,059,274	11	868,486	44	22,927,760	55	9,580,235	15			1,460,027	66		
1878.	22,375,011	88	31,245	49	22,406,257	37	8,139,514	23			1,128,146	37		
1879.	22,517,382	14	4,503,142	76	27,020,524	90	3,759,413	62			1,937,999	42		
1880.	23,307,406	60	57,140	21	23,364,546	90	10,677,209	21			1,543,227	76		
1881.	29,635,297	54			29,635,297	54	4,161,345	12			4,132,743	12		
1882.	33,383,455	52	1,799,093	69	35,182,549	21	507,923	82	+		6,316,351	94		
1883.	35,794,649	80	1,009,019	15	36,803,668	95	6,095,217	01			7,064,492	35		
1884.	31,861,961	73	953,264	00	32,815,225	73	25,045,635	80			754,255	48		
1885.	32,797,001	22	557,039	59	33,354,040	81	15,809,036	72				2,240,058	90	
1886.	33,177,040	39	302,842	41	33,479,882	80	28,357,885	72			5,834,571	87		
1887.	35,754,993	25	537	66	35,755,530	91	5,748,620	97			97,313	09		
1888.	35,908,463	53			35,908,463	53	9,155,660	51				810,031	26	
1889.	38,782,870	23			38,782,870	23	4,735,327	83			1,865,035	47		
1890.	39,879,925	41			39,879,925	41	1,890,407	32			3,885,893	94		
1891.	38,579,310	88			38,579,310	88	2,213,897	31			2,235,742	92		
1892.	36,921,871	60			36,921,871	60	5,350,264	72			155,977	42		
1893.	38,168,068	85	40,000	00	38,208,068	85	2,645,119	06			1,354,555	95		
1894.	36,374,693	07	190	14	36,374,883	21	6,633,350	68				1,210,332	45	
1895.	33,978,129	47			33,978,129	47	8,894,208	97			4,153,875	58		
1896.	36,618,590	72			36,618,590	72	7,477,793	20			330,551	31		
1897.	37,829,778	40			37,829,778	40	5,142,977	49			519,981	44		
1898.	40,555,238	03	1,272	03	40,556,510	06	4,777,771	00			1,722,712	33		
1899.	46,741,249	54	1,853	41	46,743,102	95	4,799,532	34			4,837,749	00		
1900.	51,029,994	02	1,472	69	51,031,466	71	1,686,000	13			8,054,714	51		
1901.	52,514,701	13	1,631	63	52,516,332	76	5,466,533	70			5,648,333	29		
1902.	58,050,790	03	1,543	31	58,052,333	34	5,918,466	52			7,291,398	06		
1903.	66,037,068	93	3,311,015	17	69,348,084	10	7,601,512	29	+		14,345,166	17		
1904.	70,660,816	82	9,434	67	70,679,251	49	1,575,796	14			15,056,984	12		
1905.	71,182,772	67	3,299	83	71,186,072	50	7,618,066	27			7,863,089	81		
1906.	80,139,360	07	2,033	76	80,141,393	83	3,136,247	89	+		12,898,719	12		
1907, 9 mos.	67,969,328	29	2,781	36	67,972,109	65	2,193,971	08	+		16,427,167	20		
1908.	96,054,505	81	910	91	96,055,416	72	16,523,263	15			19,413,054	22		
1909.	85,093,404	35	456,175	41	85,549,579	76	47,891,944	53			1,029,171	97		
1910.	101,503,710	93	112,764	65	101,616,475	58	13,779,298	12			22,091,963	81		
1911.	117,780,409	78	103,918	58	117,884,328	36	4,976,922	10			30,006,211	46		
1912.	136,108,217	36			136,108,217	36	1,033,864	84			37,946,776	59		
1913.	168,689,903	45	524,04		168,690,427	49	23,065,653	07	+		56,630,366	04		
1914.	163,174,394	56			163,174,394	56	23,066,653	07			35,789,921	57		
1915.	133,073,481	73			133,073,481	73	115,025,044	60				2,449,724	81	
1916.	172,147,838	27	1,555	30	172,149,393	57	167,553,108	92			41,797,111	37		
1917.	232,701,294	00			232,701,294	00	265,501,824	23			84,101,950	77		
1918.	260,778,952	55			260,778,952	55	315,881,257	36			82,494,639	72		
1919.	312,946,747	18			312,946,747	18	384,095,465	29			80,215,464	20		
1920.	349,746,334	70			349,746,334	70	390,342,586	18			45,902,404	80		
1921.	434,386,636	60	1,905,647	81	436,292,184	41	17,671,639	93	+		73,268,391	39		
1922.	381,952,886	99	319,184	45	382,271,571	44	16,569,780	59	+		34,391,696	36		
1923.	394,614,900	00	8,479,310	30	403,094,210	30	52,485,663	58	+		62,321,167	91		
1924.	396,837,682	22	9,743,635	74	406,581,317	96	62,559,531	21	+		72,024,492	47		
1925.	346,834,479	25	4,680,913	18	351,515,392	43	11,612,616	49	+		27,942,578	00		
1926.	380,745,505	58	2,147,503	48	382,893,009	06	38,912,496	12	+		60,085,026	44		
1927.	398,695,776	38	1,756,704	02	400,452,480	40	53,466,143	23	+		79,147,003	79		
1928.	422,717,982	68	6,924,594	51	429,642,577	19	69,477,645	89	+		86,550,021	70		
1929.	455,463,873	74	4,687,607	24	460,151,480	98	84,991,527	82	+		104,510,949	71		
1930.	441,411,806	18	4,505,185	64	445,916,991	82	55,772,331	20	+		83,632,012	11		
1931.	349,587,298	67	6,573,577	38	356,160,876	05	78,360,578	80				39,970,990	03	
1932.	329,709,056	28	7,012,248	53	336,721,304	81	111,121,961	20			45,694,287	84		
1933.	306,636,990	11	4,489,339	09	311,126,329	20	152,734,380	56			51,891,280	01		
1934.	324,062,000	11	409,270	75	324,471,270	86	130,401,441	80			22,586,546	11		
1935.	358,474,760	30	3,397,168	80	361,871,929	10	114,392,508	69			4,106,539	90		
	9,528,410,832	95	81,698,145	99	9,610,108,978	94	2,094,041,330	53			1,359,418,618	98	185,662,417	88

(1) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.
For subsequent years see table on page 34.

APPENDICES

APPENDIX No. 1

UNMATURED FUNDED DEBT INCLUDING TREASURY BILLS OF CANADA ON MARCH 31, 1947 AND THE ANNUAL INTEREST PAYABLE THEREON

Date of Maturity	Description	Rate per cent	Where payable	Amount of loan outstanding		Annual interest charges
				\$	cts.	\$ - cts.
1947—May 1	Fifth Victory Loan, 1943.....	1½	Canada	373,259,000	00	6,532,032 50
July 1	Debentures—School Lands.....	4	Canada	33,293,470	85	1,331,738 83
Sept. 1	Six Months Treasury Notes.....	•625	Canada	550,000,000	00	3,437,500 00
(a) Oct. 1	Loan of 1897.....	2½	London	88,434	94	2,212 12
(1) 1948—Feb. 1	First War Loan, 1940.....	3½	Canada	50,000,000	00	1,625,000 00
Mar. 1	Second Victory Loan, 1942.....	2½	Canada	269,879,000	00	6,072,277 50
Mar. 1	Sixth Victory Loan, 1944.....	1½	Canada	239,713,000	00	4,194,977 50
Nov. 1	Seventh Victory Loan, 1944.....	1½	Canada	344,267,000	00	6,024,672 50
(1) 1949—Feb. 1	First War Loan, 1940.....	3½	Canada	50,000,000	00	1,625,000 00
Nov. 1	Eighth Victory Loan, 1945.....	1½	Canada	267,800,000	00	4,686,500 00
(1) 1950—Feb. 1	First War Loan, 1940.....	3½	Canada	50,000,000	00	1,625,000 00
Nov. 1	Ninth Victory Loan, 1945.....	1½	Canada	335,690,000	00	5,874,575 00
Nov. 1	Loan of 1946.....	1½	Canada	400,000,000	00	7,000,000 00
(2) 1951—Feb. 1	First War Loan, 1940.....	3½	Canada	50,250,000	00	1,625,000 00
(3) June 15	Victory Loan, 1941.....	3	Canada	649,969,592	50	19,306,027 50
(4) Nov. 15	Refunding Loan, 1937.....	3½	Canada	60,000,000	00	1,950,000 00
(5) 1952—Feb. 1	First War Loan, 1940.....	3½	Canada	50,500,000	00	1,625,000 00
(6) Oct. 1	Second War Loan, 1940.....	3	Canada	324,945,700	00	9,748,371 00
(7) Oct. 15	Loan of 1932.....	4	Canada	56,191,000	00	2,247,640 00
(8) 1954—Mar. 1	Second Victory Loan, 1942.....	3	Canada	676,355,489	00	20,089,767 00
(b) 1955—May 1	Loan of 1934.....	3½	London	4,762,549	99	154,782 87
(9) June 1	Loan of 1935, dated June 1.....	3	Canada	40,000,000	00	1,200,000 00
(9) June 1	Loan of 1935, dated Nov. 15.....	3	Canada	55,000,000	00	1,650,000 00
(10) 1956—Nov. 1	Third Victory Loan, 1942.....	3	Canada	855,607,410	50	25,414,081 50
(11) Nov. 1	Canada Savings Bonds dated Nov. 1, 1946.....	2½	Canada	483,410,000	00	13,293,775 00
(12) 1957—May 1	Fourth Victory Loan, 1943.....	4½	Canada	1,111,261,650	00	33,337,849 50
(13) Nov. 1	Conversion Loan, 1931.....	3½	Canada	37,523,200	00	1,688,544 00
(14) 1958—June 1	Loan of 1938-39.....	3	Canada	88,200,000	00	2,646,000 00
(b) Sept. 1	Loan of 1933.....	4	London	3,204,521	94	128,180 88
(15) Nov. 1	Conversion Loan, 1931.....	4½	Canada	276,687,600	00	12,450,942 00
(16) 1959—Jan. 1	Fifth Victory Loan, 1943.....	3	Canada	1,197,324,750	00	35,919,742 50
(17) Nov. 1	Conversion Loan, 1931.....	4½	Canada	289,693,300	00	13,036,198 50
(18) 1960—June 1	Sixth Victory Loan, 1944.....	3	Canada	1,165,300,350	00	34,959,010 50
(19) Oct. 1	Loan of 1930.....	4	New York	100,000,000	00	4,000,000 00
(20) 1961—Jan. 15	Loan of 1936.....	3½	New York	48,000,000	00	1,560,000 00
(21) 1962—Feb. 1	Seventh Victory Loan, 1944.....	3	Canada	1,315,639,200	00	39,469,176 00
(b) 1963—July 1	Loan of 1938.....	3½	London	3,499,053	20	113,719 23
(22) Oct. 1	Eighth Victory Loan, 1945.....	3	Canada	1,295,819,350	00	38,874,580 50
(23) 1966—June 1	Loan of 1936.....	3½	Canada	54,703,000	00	1,777,847 50
(24) Sept. 1	Ninth Victory Loan, 1945.....	3	Canada	1,691,796,700	00	50,763,901 00
(25) Perpetual	Loan of 1936.....	3	Canada	55,000,000	00	1,650,000 00
(26) 1947—June 15	Non-interest Bearing Certificates.....		Canada	294,694	13	
(26) 1950—June 15	Non-interest Bearing Certificates.....		Canada	316,775	79	
(27) Various	War Savings Certificates.....	3	Canada	263,195,538	90	7,895,866 17
(28) Various	Refundable portion of personal income tax and excess profits tax (estimated).	2	Canada	543,458,799	83	5,705,251 65
1947—April 11	Treasury Bills.....	•399	Canada	75,000,000	00	299,250 00
April 25	Treasury Bills.....	•398	Canada	75,000,000	00	298,500 00
May 9	Treasury Bills.....	•399	Canada	75,000,000	00	299,250 00
May 30	Treasury Bills.....	•399	Canada	75,000,000	00	299,250 00
June 13	Treasury Bills.....	•399	Canada	75,000,000	00	299,250 00
June 27	Treasury Bills.....	•404	Canada	75,000,000	00	303,000 00
April 1	Deposit Certificates.....	•625	Canada	40,000,000	00	250,000 00
April 8	Deposit Certificates.....	•625	Canada	40,000,000	00	250,000 00
April 15	Deposit Certificates.....	•625	Canada	40,000,000	00	250,000 00
April 22	Deposit Certificates.....	•625	Canada	40,000,000	00	250,000 00
Sept. 9	Deposit Certificates.....	•625	Canada	40,000,000	00	250,000 00
Sept. 16	Deposit Certificates.....	•625	Canada	40,000,000	00	250,000 00
Sept. 23	Deposit Certificates.....	•625	Canada	40,000,000	00	250,000 00
				16,541,900,181	57	437,851,240 75

APPENDIX No. 1—Concluded

Date of Maturity	Description	Rate per cent	Where payable	Amount of loan outstanding	Annual interest charges
	RECAPITULATION			\$ cts.	\$ cts.
	Payable in Canada.....			16,382,345 571 50	431,892,345 65
	Payable in New York.....			148,000,000 00	5,560,000 00
	Payable in London.....			11,554,610 07	398,895 10
				16,541,900,181 57	437,851,240 75

- (a) This stock was vested by the Treasury of the United Kingdom in January, 1942, and is being purchased on presentation and cancelled.
- (b) This stock was vested by the Treasury of the United Kingdom in August, 1941, and is being purchased on presentation and cancelled.
- (1) Drawn by lot and redeemable at 100 per cent.
- (2) Drawn by lot and redeemable at 100½ per cent. Amount outstanding includes \$250,000 redemption bonus.
- (3) Subject to redemption as a whole or in part at 101 per cent on or after June 15, 1950, at any time on 60 days' notice. Amount outstanding includes \$6,435,342.50 redemption bonus.
- (4) Subject to redemption in whole or in part on November 15, 1948, or on any subsequent interest date on 60 days' notice.
- (5) Drawn by lot and redeemable at 101 per cent. Amount outstanding includes \$500,000 redemption bonus.
- (6) Subject to redemption as a whole or in part on October 1, 1949, or on any subsequent interest date on 60 days' notice.
- (7) Subject to redemption as a whole on October 15, 1947, or on any subsequent interest date on 60 days' notice.
- (8) Subject to redemption as a whole or in part at 101 per cent on or after March 1, 1952, at any time on 60 days' notice. Amount outstanding includes \$6,696,589 redemption bonus.
- (9) Subject to redemption as a whole on June 1, 1950, or on any subsequent interest date on 60 days' notice.
- (10) Subject to redemption as a whole or in part at 101 per cent on or after November 1, 1953 at any time on 60 days' notice. Amount outstanding includes \$8,471,360.50 redemption bonus.
- (11) Subject to redemption on demand with accrued interest.
- (12) Subject to redemption as a whole or in part on or after May 1, 1954, at any time on 60 days' notice.
- (13) Subject to redemption as a whole on November 1, 1947, or on any subsequent interest date on 60 days' notice.
- (14) Subject to redemption in whole or in part on June 1, 1953, or on any subsequent interest date on 60 days' notice.
- (15) Subject to redemption as a whole on November 1, 1948, or on any subsequent interest date on 60 days' notice.
- (16) Subject to redemption as a whole or in part on or after January 1, 1956, at any time on 60 days' notice.
- (17) Subject to redemption as a whole on November 1, 1949, or on any subsequent interest date on 60 days' notice.
- (18) Subject to redemption as a whole or in part on or after June 1, 1957, at any time on 60 days' notice.
- (19) Subject to redemption as a whole on October 1, 1950, or on any subsequent interest date on 60 days' notice.
- (20) Subject to redemption in whole or in part on January 15, 1956, or on any subsequent interest date on 30 days' notice.
- (21) Subject to redemption as a whole or in part on or after February 1, 1959, at any time on 60 days' notice.
- (22) Subject to redemption as a whole or in part on or after October 1, 1959 at any time on 60 days' notice.
- (23) Subject to redemption as a whole on June 1, 1956, or on any subsequent interest date on 60 days' notice.
- (24) Subject to redemption as a whole or in part on or after September 1, 1961 at any time on 60 days' notice.
- (25) Subject to redemption in whole or in part on or after September 15, 1966, on 60 days' notice.
- (26) Subject to redemption at the option of the holder at any time after 6 months from the date of issue.
- (27) Date of maturity 7½ years from date of issue or on demand at any time following 6 months after the date of issue at graduated values, subject to 90 days' notice.
- (28) Interest is payable on refundable portion of personal income tax only.

APPENDIX No. 2 AMORTIZATION OF BOND DISCOUNT AND COMMISSION ACCOUNT

Issue Date	Maturity Date	Interest Rate	Issues	Amount Issued			Amount to be Amortized			Amount amortized in fiscal year 1946-47		Amount amortized to March 31, 1947		Balance to be amortized over life of issue	
				\$	cts.		Discount and Premiums	Commission	Total	\$	cts.	\$	cts.	\$	cts.
Oct. 1, 1930.....	Oct. 1, 1960.....	4		100,000,000 00			4,750,000 00	1,604,000 00	6,354,000 00	211,800 00		3,494,700 00		2,859,300 00	
May 1, 1931.....	Nov. 1, 1957.....	4 1/2		37,523,200 00				186,848 50	186,848 50					1,271,004 47	
May 1, 1931.....	Nov. 1, 1958.....	4 1/2		276,637,600 00				1,383,103 50	1,383,103 50	106,131 74		1,689,263 53			
Oct. 1, 1931.....	Nov. 1, 1959.....	4 1/2		55,093,300 00				1,390,494 50	1,390,494 50					587,500 00	
Oct. 15, 1932.....	Oct. 15, 1952.....	4		286,031,000 00			3,680,510 50	313,762 50	3,994,273 00	199,701 66		2,532,353 17		1,106,680 10	
June 1, 1935.....	June 1, 1955.....	3		46,000,000 00			687,500 00	412,520 00	1,099,820 00	45,991 00		887,500 00		367,500 00	
June 15, 1935.....	June 15, 1955.....	3		48,000,000 00			1,887,200 00	960,000 00	2,847,200 00	117,888 00		1,321,328 00		474,207 38	
Jan. 15, 1936.....	Jan. 15, 1956.....	2 1/2		54,703,000 00			1,940,758 52	410,197 80	2,350,956 02	45,031 86		887,500 00		1,625,872 00	
Sept. 1, 1936.....	Sept. 1, 1956.....	2 1/2		55,000,000 00			1,925,000 00	411,000 00	2,336,000 00	77,866 66		820,844 37		863,110 87	
June 1, 1937.....	June 1, 1949.....	3 1/2		33,500,000 00			1,088,750 00	250,800 75	1,339,550 75	353,402 56		1,339,550 75		1,515,155 63	
Nov. 1, 1937.....	Nov. 1, 1951.....	3 1/2		60,000,000 00			597,600 00	369,000 00	966,600 00	75,000 00		703,125 00		346,875 00	
May 1, 1938.....	May 1, 1958.....	3		49,200,000 00			602,011 27	291,930 00	893,941 27	48,330 00		426,915 00		539,685 00	
Feb. 1, 1938.....	Feb. 1, 1958.....	3		250,000,000 00			835,000 00	1,874,477 63	2,709,477 63	46,946 59		369,704 39		524,236 88	
Oct. 1, 1940.....	Oct. 1, 1952.....	3		324,945,700 00			4,124,185 50	2,414,400 75	6,538,586 25	544,882 19		3,541,734 22		814,616 56	
June 15, 1941.....	June 15, 1951.....	3		133,286,000 00			2,604,257 33	1,241,122 12	3,805,379 45	502,965 54		3,905,379 45		2,996,852 03	
June 15, 1941.....	June 15, 1951.....	3		643,534,250 00			7,548,974 50	5,675,012 88	13,223,987 38	1,322,368 74		7,638,892 70		5,565,004 68	
Mar. 1, 1942.....	Mar. 1, 1954.....	2 1/2		269,879,000 00			1,58,282 22	1,584,971 48	1,743,253 70	280,542 30		1,476,923 44		260,330 26	
Mar. 1, 1942.....	Mar. 1, 1954.....	2 1/2		669,658,900 00			6,740,667 00	5,479,138 65	12,219,805 65	1,018,317 14		5,176,455 46		7,043,300 25	
Nov. 1, 1942.....	Nov. 1, 1946.....	1 1/2		144,253,000 00			8,471,360 50	775,328 08	9,246,688 58	18,528 08		1,049,400 00		10,050,155 30	
Jan. 1, 1942.....	Jan. 1, 1956.....	3		847,138,050 00				225,000 00	225,000 00	84,423 00		254,800 00			
Jan. 15, 1943.....	Jan. 15, 1948.....	2 1/2		30,000,000 00				988,209 41	988,209 41	84,423 00		1,072,622 41			
May 1, 1943.....	May 1, 1946.....	1 1/2		197,455,000 00				7,985,106 54	7,985,106 54	569,500 00		2,203,200 00		5,671,966 77	
May 1, 1943.....	May 1, 1957.....	3		1,111,201,650 00			58,101 13	1,323,106 54	1,381,207 67	306,500 00		1,354,700 00		33,147 67	
Nov. 1, 1943.....	Nov. 1, 1947.....	3		1,107,324,750 00			186,274 38	6,918,085 45	7,104,359 83	468,400 00		1,600,400 00		5,504,059 83	
Nov. 1, 1943.....	Nov. 1, 1959.....	3		290,713,000 00			190,000 00		190,000 00	3,125 00		150,000 00			
April 15, 1944.....	April 15, 1946.....	1 1/2		1,165,300,350 00				972,200 98	972,200 98	253,600 00		739,700 00		232,500 98	
May 1, 1944.....	May 1, 1946.....	1 1/2		344,267,000 00				7,390,372 52	7,390,372 52	459,500 00		1,340,200 00		6,050,172 52	
Nov. 1, 1944.....	Nov. 1, 1948.....	1 1/2		1,315,639,200 00			38,248 77	1,293,297 94	1,331,546 71	332,500 00		804,500 00		527,046 71	
Nov. 1, 1944.....	Nov. 1, 1948.....	1 1/2		1,315,639,200 00			146,170 22	7,880,433 79	8,026,604 01	465,300 00		1,124,500 00		6,902,104 01	
Nov. 1, 1945.....	Nov. 1, 1949.....	1 1/2		297,800,000 00				1,040,381 72	1,040,381 72	231,200 00		443,100 00		597,281 72	
Nov. 1, 1945.....	Nov. 1, 1953.....	1 1/2		1,295,819,350 00				8,398,003 02	8,398,003 02	456,000 00		874,000 00		7,524,003 02	
Nov. 1, 1945.....	Nov. 1, 1950.....	1 1/2		335,600,000 00				1,147,373 94	1,147,373 94	229,500 00		325,100 00		822,273 94	
Nov. 1, 1945.....	Nov. 1, 1956.....	3		1,691,796,700 00				10,162,815 77	10,162,815 77	489,700 00		691,100 00		9,471,715 77	
Nov. 1, 1946.....	Nov. 1, 1950.....	1 1/2		400,000,000 00			*3,000,000 00		-3,000,000 00	-266,060 00		-266,060 00		-2,733,940 00	
Nov. 1, 1946.....	Nov. 1, 1956.....	2 1/2						3,257,465 24	3,257,465 24	112,000 00		112,000 00		3,145,465 24	
							45,582,789 40	92,873,900 00	138,456,689 40	10,830,012 69		56,472,605 81		81,984,023 59	

* Issued at 100.75.

† Preliminary figure.

APPENDIX No. 3

STATEMENT OF THE SUPERANNUATION ACCOUNT FOR THE FISCAL YEAR ENDED MARCH 31, 1947

Department	Contributions	Less Refunds	Net Contributions	Transfers from Retirement Fund	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Agriculture.....	334,550 48	3,627 52	330,922 96	25,279 78	356,202 74
Archives.....	4,532 02		4,532 02		4,532 02
Auditor General's Office.....	17,984 00	74 43	17,909 57		17,909 57
Canadian Broadcasting Corporation.....	912 63		912 63		912 63
Canadian Farm Loan Board.....	26,378 90	69	26,378 21		26,378 21
Canadian Pension Commission.....	25,655 51	13 97	25,641 54		25,641 54
Chief Electoral Officer.....	731 97		731 97		731 97
Civil Service Commission.....	16,044 80	21	16,044 59		16,044 59
External Affairs.....	30,661 36	846 37	29,814 99		29,814 99
Finance.....	135,132 93	272 21	134,860 72		134,860 72
Fisheries.....	38,164 53	116 23	38,048 30		38,048 30
Governor General's Secretary.....	837 70	27 47	810 23		810 23
House of Commons.....	18,976 56		18,976 56		18,976 56
Insurance.....	4,693 50		4,693 50		4,693 50
Justice.....	119,777 19	54 30	119,722 89		119,722 89
Labour.....	188,790 54	4,597 76	184,192 78		184,192 78
Library of Parliament.....	3,204 13		3,204 13		3,204 13
Mines and Resources.....	227,184 75	1,505 98	225,678 77	3,018 70	228,697 47
National Defence.....	97,001 35	549 19	96,452 16		96,452 16
National Harbours Board.....	4,984 21	10 00	4,974 21		4,974 21
National Health and Welfare.....	41,871 30	211 80	41,659 50		41,659 50
National Research Council.....	24,119 90		24,119 99	2,599 35	26,719 34
National Revenue—					
Income Tax.....	363,973 13	4,762 08	359,211 05		359,211 05
Customs and Excise.....	431,064 52	5,513 06	425,551 46	1,815 49	427,366 95
National War Services.....	2,628 09	9 50	2,618 59	40 59	2,659 18
Post Office.....	1,036,671 39	20,914 26	1,015,757 13	11,554 58	1,027,311 71
Privy Council.....	5,704 13		5,704 13		5,704 13
Public Printing and Stationery.....	111,599 15	176 34	111,422 81		111,422 81
Public Works.....	237,109 01	3,872 94	233,236 07	130 48	233,366 55
Reconstruction and Supply.....	49,589 86	90 00	49,499 86		49,499 86
Royal Canadian Mounted Police.....	4,563 67	71 49	4,492 18		4,492 18
Secretary of State.....	31,894 08		31,894 08		31,894 08
Senate.....	7,067 69	2 68	7,065 01		7,065 01
Soldier Settlement of Canada.....	50,171 13		50,171 13		50,171 13
Trade and Commerce.....	188,750 12	2,094 11	186,656 01	4,891 91	191,547 92
Transport.....	358,327 75	3,317 50	355,010 25	64 75	355,075 00
Veterans' Affairs.....	209,918 82	1,742 17	208,176 65		208,176 65
Retired Employees.....	205,231 33	238 55	204,992 78		204,992 78
	4,656,454 22	54,712 81	4,601,741 41	49,395 63	4,651,137 04
Balance brought forward from March 31, 1946.....					\$85,444,365 30
Receipts, 1946-47—					
Net contributions.....					4,601,741 41
Transferred from Retirement Fund under Section 17A.....					49,395 63
Interest at 4% to March 31, 1947.....					3,316,536 98
Government's contribution.....					3,160,892 53
Contribution from chartered banks.....					900 00
Total.....					\$96,573,831 85
Disbursements, 1946-47—					
Annuities.....			\$ 8,136,696 27		
Gratuities.....			247,068 59		
Withdrawals.....			443,467 38		
					8,827,232 24
Balance March 31, 1947.....					\$87,746,599 61

PUBLIC ACCOUNTS, PART I

APPENDIX No. 4

STATEMENT OF NATIONAL HARBOURS BOARD PENSION FUND FOR THE FISCAL YEAR ENDED
MARCH 31, 1947

Balance brought forward from March 31, 1946.....		\$ 1,038,620 33
Receipts, 1946-47—		
Net contributions.....		368,689 35
Interest at 4% to December 31, 1946.....		45,971 02
National Harbours Board's contribution.....		367,766 94
Total.....		\$ 1,821,047 64
Disbursements, 1946-47—		
Annuities.....	\$ 152,295 59	
Gratuities.....	5,447 04	
Withdrawals.....	7,582 65	
		165,325 28
Balance March 31, 1947.....		\$ 1,655,722 36

APPENDIX No. 5

HALIFAX PILOTS' PENSION FUND

IN ACCOUNT WITH THE DOMINION OF CANADA

1946			
April 1—Balance from March 31, 1946.....		\$ 167,825 89	
Receipts from April 1, 1946 to March 31, 1947.....		7,415 32	
Premium on Canadian National Railways coupons payable in U.S. Funds.....		96 75	
Premium on \$6,500 3% Dom. of Canada bonds due May 1, 1954-57 sold at 105½.....		333 13	
Interest on bonds—			
4 % Dom. of Canada 1932-1947-52.....	\$	60 00	
4½% Dom. of Canada 1931-1949-59.....		1,035 00	
3 % Dom. of Canada 1942-1953-56.....		300 00	
3 % Dom. of Canada 1943-1954-57.....		258 04	
3½% Dom. of Canada 1936-1956-66.....		130 00	
3½% Dom. of Canada 1935-1950-55.....		90 00	
3 % Dom. of Canada 1938-39-1953-58.....		570 00	
3 % Dom. of Canada 1944-1957-60.....		60 00	
3 % Dom. of Canada 1941-1950-51.....		330 00	
3 % Dom. of Canada 1943-1956-59.....		195 00	
4½% Canadian National Railways 1927-1957 (Guaranteed).....		1,935 00	
3½% Dom. of Canada 1940-1948-52.....		65 00	
3 % Dom. of Canada 1944-1959-62.....		210 00	
3 % Dom. of Canada 1942-1952-54.....		300 00	
3 % Dom. of Canada Perpetuals 1936.....		60 00	
3 % Dom. of Canada 1945-1959-63.....		420 00	
			6,018 04
Less—Pensions to Pilots and Widows.....	\$	18,422 84	\$ 181,689 13
Cash withdrawal.....		2,405 03	
Interest charged pending sale of securities.....		64 54	
			20,893 31
			\$ 160,795 82

Loss for year—\$7,030.07.

1947			
March 31—Cash on deposit with Government.....		\$ 2,795 82	
Bonds held by Government—			
4 % Dom. of Canada 1932-1947-52.....	\$	1,500 00	
4½% Dom. of Canada 1931-1949-59.....		23,000 00	
3 % Dom. of Canada 1942-1953-56.....		10,000 00	
3 % Dom. of Canada 1943-1954-57.....		4,000 00	
3½% Dom. of Canada 1936-1956-66.....		3,000 00	
3½% Dom. of Canada 1935-1950-55.....		19,000 00	
3 % Dom. of Canada 1938-39-1953-58.....		2,000 00	
3 % Dom. of Canada 1944-1957-60.....		11,000 00	
3 % Dom. of Canada 1941-1950-51.....		6,500 00	
3 % Dom. of Canada 1943-1956-59.....		43,000 00	
4½% Canadian National Railways 1927-1957 (Guaranteed).....		2,000 00	
3½% Dom. of Canada 1940-1948-52.....		7,000 00	
3 % Dom. of Canada 1944-1959-62.....		10,000 00	
3 % Dom. of Canada 1942-1952-54.....		2,000 00	
3 % Dom. of Canada Perpetuals 1936.....		14,000 00	
3 % Dom. of Canada 1945-1959-63.....			155,000 00
			\$ 160,795 82

APPENDIX No. 6

SYDNEY PILOTS' PENSION FUND

IN ACCOUNT WITH THE DOMINION OF CANADA

1946			
April 1—	Balance from March 31, 1946.....	\$	150,755 87
	Receipts from April 1, 1946 to March 31, 1947.....		4,272 96
	Premium on \$2,000 4% Dom. of Canada bonds due Oct. 15, 1947-52 sold at \$103.30....	\$	66 00
	Premium of \$1,000 4% Dom. of Canada bonds due Nov. 1, 1946-56 sold at \$101.18....		11 80
	Premium on \$2,000 4% Dom. of Canada bonds due Nov. 1, 1948-58 sold at \$106.10....		122 00
			<u>199 80</u>
	Interest on bonds—		
4 %	Dom. of Canada 1932-1947-52.....		57 75
4 1/2 %	Dom. of Canada 1931-1946-56.....		30 51
4 1/2 %	Dom. of Canada 1931-1948-58.....		61 03
4 1/2 %	Dom. of Canada 1931-1949-59.....		508 50
3 %	Dom. of Canada 1942-1953-56.....		240 00
3 %	Dom. of Canada 1943-1954-57.....		96 00
3 %	Dom. of Canada 1935-1950-55.....		150 00
3 %	Dom. of Canada 1938-39-1953-58.....		720 00
3 %	Dom. of Canada 1944-1957-60.....		120 00
3 %	Dom. of Canada 1941-1950-51.....		420 00
3 %	Dom. of Canada 1943-1956-59.....		180 00
3 %	Dom. of Canada 1944-1959-62.....		195 00
3 1/2 %	Dom. of Canada 1940-1948-52.....		97 50
3 %	Dom. of Canada 1942-1952-54.....		450 00
3 %	Dom. of Canada 1945-1961-66.....		160 00
3 %	Dom. of Canada Perpetuals 1936.....		60 00
3 %	Dom. of Canada 1945-1959-63.....		1,140 00
			<u>4,686 29</u>
		\$	159,914 92
	Less—Pensions to Pilots and Widows.....	\$	9,954 72
	Cash withdrawal.....		5,368 80
	Interest charged pending sale of securities.....		12 32
			<u>15,335 84</u>
		\$	144,579 08
	Loss for year—\$6,176.79.		
1947			
March 31—	Cash on deposit with Government.....	\$	579 08
	Bonds held by Government—		
4 1/2 %	Dom. of Canada 1931-1949-59.....	\$	11,300 00
3 %	Dom. of Canada 1942-1953-56.....		8,000 00
3 %	Dom. of Canada 1943-1954-57.....		3,200 00
3 %	Dom. of Canada 1935-1950-55.....		5,000 00
3 %	Dom. of Canada 1938-39-1953-58.....		24,000 00
3 %	Dom. of Canada 1944-1957-60.....		4,000 00
3 %	Dom. of Canada 1941-1950-51.....		14,000 00
3 %	Dom. of Canada 1943-1956-59.....		6,000 00
3 %	Dom. of Canada 1944-1959-62.....		6,500 00
3 1/2 %	Dom. of Canada 1940-1948-52.....		3,000 00
3 %	Dom. of Canada 1942-1952-54.....		15,000 00
3 %	Dom. of Canada 1945-1961-66.....		4,000 00
3 %	Dom. of Canada Perpetuals 1936.....		2,000 00
3 %	Dom. of Canada 1945-1959-63.....		38,000 00
			<u>144,000 00</u>
		\$	144,579 08

PUBLIC ACCOUNTS, PART I

APPENDIX No. 7

SAINT JOHN PILOTS' PENSION FUND

IN ACCOUNT WITH THE DOMINION OF CANADA

1946					
April 1—	Balance from March 31, 1946.....	\$	111,795 81		
	Receipts from April 1, 1946 to March 31, 1947.....		4,649 40		
	Interest credited on cash balance.....		125 76		
	Interest on bonds—				
	4 % Dom. of Canada 1932-1947-52.....	\$	40 00		
	4½ % Dom. of Canada 1931-1946-56.....		45 00		
	4½ % Dom. of Canada 1931-1948-58.....		45 00		
	4½ % Dom. of Canada 1931-1949-59.....		517 50		
	3 % Dom. of Canada 1943-1954-57.....		90 00		
	3 % Dom. of Canada 1942-1953-56.....		90 00		
	3½ % Dom. of Canada 1936-1956-66.....		97 50		
	3 % Dom. of Canada 1935-1950-55.....		30 00		
	3 % Dom. of Canada 1938-39-1953-58.....		510 00		
	3 % Dom. of Canada 1944-1957-60.....		90 00		
	3 % Dom. of Canada 1941-1950-51.....		270 00		
	3 % Dom. of Canada 1943-1956-59.....		90 00		
	3 % Dom. of Canada 1944-1950-62.....		180 00		
	3½ % Dom. of Canada 1940-1948-52.....		48 75		
	3 % Dom. of Canada 1942-1952-54.....		90 00		
	3 % Dom. of Canada Perpetuals 1936.....		30 00		
	3 % Dom. of Canada 1945-1959-63.....		1,110 00		
				3,373 75	
		\$		119,944 72	
	Less—Pensions to Pilots and Widows.....	\$	5,054 42		
	Cash withdrawals.....		4,313 84		
				9,368 26	
		\$		110,576 46	
	Loss for year—\$1,219.35.				
1947					
March 31—	Cash on deposit with Government.....	\$	6,576 46		
	Bonds held by Government—				
	4 % Dom. of Canada 1932-1947-52.....	\$	1,000 00		
	4½ % Dom. of Canada 1931-1948-58.....		1,000 00		
	4½ % Dom. of Canada 1931-1949-59.....		11,500 00		
	3 % Dom. of Canada 1943-1954-57.....		3,000 00		
	3 % Dom. of Canada 1942-1953-56.....		3,000 00		
	3½ % Dom. of Canada 1936-1956-66.....		3,000 00		
	3 % Dom. of Canada 1935-1950-55.....		1,000 00		
	3 % Dom. of Canada 1938-39-1953-58.....		17,000 00		
	3 % Dom. of Canada 1944-1957-60.....		3,000 00		
	3 % Dom. of Canada 1941-1950-51.....		9,000 00		
	3 % Dom. of Canada 1943-1956-59.....		3,000 00		
	3 % Dom. of Canada 1944-1950-62.....		6,000 00		
	3½ % Dom. of Canada 1940-1948-52.....		1,500 00		
	3 % Dom. of Canada 1942-1952-54.....		3,000 00		
	3 % Dom. of Canada Perpetuals 1936.....		1,000 00		
	3 % Dom. of Canada 1945-1959-63.....		37,000 00		
				104,000 00	
		\$		110,576 46	

APPENDIX No. 8

MONTREAL PILOTS' PENSION FUND

IN ACCOUNT WITH THE DOMINION OF CANADA

1946			
April 1—	Balance from March 31, 1946.....	\$	295,317 13
	Receipts from April 1, 1946 to March 31, 1947.....		21,347 18
	Interest credited on cash balance.....		493 54
	Premium on Canadian National Railways coupons payable in U.S. Funds.....		42 75
	Interest on bonds—		
	4 % Dom. of Canada 1932-1947-52.....	\$	200 00
	5 % Province of Ontario Debentures 1923-1948.....		1,200 00
	4½ % Dom. of Canada 1931-1946-56.....		315 00
	4½ % Dom. of Canada 1931-1949-59.....		900 00
	3 % Dom. of Canada 1942-1953-56.....		180 00
	3 % Dom. of Canada 1935-1950-55.....		180 00
	3 % Dom. of Canada 1938-39-1953-58.....		2,010 00
	3 % Dom. of Canada 1941-1950-51.....		810 00
	3 % Dom. of Canada 1943-1956-59.....		300 00
	4½ % Canadian National Railways 1927-1957 (Guaranteed).....		855 00
	4½ % Province of Quebec Debentures 1933-1963.....		270 00
	3½ % Dom. of Canada 1940-1948-52.....		487 50
	3 % Dom. of Canada 1944-1959-62.....		450 00
	5 % Canadian National Railways 1924-1954 (Guaranteed).....		250 00
	4½ % Canadian National Railways 1931-1956 (Guaranteed).....		450 00
	3 % Dom. of Canada 1942-1952-54.....		210 00
	3 % Dom. of Canada 1945-1961-66.....		480 00
	3 % Dom. of Canada Perpetuals 1936.....		150 00
	3½ % Province of Quebec Debentures 1941-1951-53.....		175 00
	3 % Dom. of Canada 1945-1959-63.....		360 00
			<hr/>
			10,232 50
		\$	327,433 10
	Less—Pensions to Pilots and Widows.....		22,250 00
			<hr/>
		\$	305,183 10
			<hr/>
	Gain for year—\$9,865.97.		
1947			
March 31—	Cash on deposit with Government.....	\$	29,183 10
	Bonds held by Government—		
	4 % Dom. of Canada 1932-1947-52.....	\$	5,000 00
	5 % Province of Ontario Debentures 1923-1948.....		24,000 00
	4½ % Dom. of Canada 1931-1949-59.....		20,000 00
	3 % Dom. of Canada 1942-1953-56.....		6,000 00
	3 % Dom. of Canada 1935-1950-55.....		6,000 00
	3 % Dom. of Canada 1938-39-1953-58.....		67,000 00
	3 % Dom. of Canada 1941-1950-51.....		27,000 00
	3 % Dom. of Canada 1943-1956-59.....		10,000 00
	4½ % Canadian National Railways 1927-1957 (Guaranteed).....		19,000 00
	4½ % Province of Quebec Debentures 1933-1963.....		6,000 00
	3½ % Dom. of Canada 1940-1948-52.....		15,000 00
	3 % Dom. of Canada 1944-1959-62.....		15,000 00
	5 % Canadian National Railways 1924-1954 (Guaranteed).....		5,000 00
	4½ % Canadian National Railways 1931-1956 (Guaranteed).....		10,000 00
	3 % Dom. of Canada 1942-1952-54.....		7,000 00
	3 % Dom. of Canada 1945-1961-66.....		12,000 00
	3 % Dom. of Canada Perpetuals 1936.....		5,000 00
	3½ % Province of Quebec Debentures 1941-1951-53.....		5,000 00
	3 % Dom. of Canada 1945-1959-63.....		12,000 00
			<hr/>
			276,000 00
		\$	305,183 10
			<hr/>

APPENDIX No. 9

BRITISH COLUMBIA PILOTS' PENSION FUND

IN ACCOUNT WITH THE DOMINION OF CANADA

1946		
April 1—	Balance from March 31, 1946.....	\$ 165,774 54
	Receipts from April 1, 1946 to March 31, 1947.....	26,070 23
	Interest credited on cash balance.....	450 92

Interest on bonds—		
4 %	Dom. of Canada 1932-1947-52.....	\$ 160 00
4½ %	Dom. of Canada 1931-1949-59.....	1,485 00
3½ %	Dom. of Canada 1936-1956-66.....	195 00
3 %	Dom. of Canada 1935-1950-55.....	270 00
3 %	Dom. of Canada 1938-39-1953-58.....	1,020 00
3 %	Dom. of Canada 1944-1957-60.....	300 00
3 %	Dom. of Canada 1941-1950-51.....	150 00
3 %	Dom. of Canada 1944-1959-62.....	300 00
3½ %	Dom. of Canada 1940-1948-52.....	325 00
3½ %	Dom. of Canada 1945-1961-66.....	280 00
3 %	Dom. of Canada Perpetuals 1936.....	150 00
3 %	Dom. of Canada 1945-1959-63.....	540 00
		<u>5,175 00</u>
		\$ 197,476 69
Less—Pensions to Pilots and Widows.....		\$ 14,625 00
Cash withdrawal.....		<u>2,004 29</u>
		16,629 29
		<u>\$ 180,847 40</u>

Gain for year—\$15,072.86.

1947		
March 31—	Cash on deposit with Government.....	\$ 29,847 40
Bonds held by Government—		
4 %	Dom. of Canada 1932-1947-52.....	\$ 4,000 00
4½ %	Dom. of Canada 1931-1949-59.....	33,000 00
3½ %	Dom. of Canada 1936-1956-66.....	6,000 00
3 %	Dom. of Canada 1935-1950-55.....	9,000 00
3 %	Dom. of Canada 1938-39-1953-58.....	34,000 00
3 %	Dom. of Canada 1944-1957-60.....	10,000 00
3 %	Dom. of Canada 1941-1950-51.....	5,000 00
3 %	Dom. of Canada 1944-1959-62.....	10,000 00
3½ %	Dom. of Canada 1940-1948-52.....	10,000 00
3½ %	Dom. of Canada 1945-1961-66.....	7,000 00
3 %	Dom. of Canada Perpetuals 1936.....	5,000 00
3 %	Dom. of Canada 1945-1959-63.....	18,000 00
		<u>151,000 00</u>
		\$ 180,847 40

APPENDIX No. 10
RECOINAGE STATEMENT

	Amount withdrawn for recoinage, face value	Amount withdrawn for recoinage, net value	Amount received, face value	Loss on recoinage	Gain on recoinage	Balance held for recoinage, net value
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
SILVER COIN						
Total to March 31, 1946.....	9,369,481 95	9,268,714 84	9,879,497 68	96,072 70	740,815 58	Nil
April 1, 1946, to March 31, 1947.....	88,135 85	85,994 06	79,749 14		4,755 08	11,000 00
	9,457,617 80	9,354,708 90	9,959,246 82	96,072 70	745,570 66	11,000 00
*BRONZE COIN						
Total to March 31, 1946.....	221,522 80	217,498 33	374,899 90	12 33	157,413 90	Nil
April 1, 1946 to March 31, 1947.....	362,310 84	362,096 74	105,505 06	256,591 68		Nil
	583,833 64	579,595 07	480,404 96	256,604 01	157,413 90	Nil

* Includes Tombac.

APPENDIX No. 11
COINAGE ISSUED

Denomination	Total to March 31, 1946	Total from April 1, 1946 to March 31, 1947	Total to March 31, 1947
	\$ cts.	\$ cts.	\$ cts.
GOLD:—			
\$5.00.....	1,388,060 00		1,388,060 00
10.00.....	3,480,360 00		3,480,360 00
	4,868,420 00		4,868,420 00
SILVER:—			
\$1.00.....	2,324,152 00	111,000 00	2,435,152 00
0.50.....	10,992,818 00	346,000 00	11,338,818 00
0.25.....	29,751,703 25	532,000 00	30,283,703 25
0.20.....	210,000 00		210,000 00
0.10.....	18,530,544 00	636,000 00	19,166,544 00
0.05.....	6,018,802 00		6,018,802 00
	67,828,019 25	1,625,000 00	69,453,019 25
NICKEL.....	4,858,275 50	295,000 00	5,153,275 50
TOMBAC.....	1,407,824 50		1,407,824 50
STEEL.....	1,521,300 00		1,521,300 00
BRONZE.....	7,734,035 00	508,500 00	8,242,535 00

PUBLIC ACCOUNTS, PART I

APPENDIX No. 12

COINAGE AND BULLION ACCOUNTS

SILVER BULLION, COINAGE AND MEDALS ACCOUNT

Balances on hand, brought forward from March 31, 1946.....	\$ 1,241,554 32
Bullion, worn coin, alloy, etc. purchased during 1946-47.....	1,239,945 98
Copper transferred for medals.....	211 06
Express charges.....	26 70
Net gain on silver account.....	809,722 05
	<u>3,291,460 80</u>
Bullion and coin sold.....	1,903,420 57
Balance on hand, March 31, 1947.....	<u>\$ 1,388,040 23</u>

BRONZE COINAGE ACCOUNT

Balance on hand, brought forward from March 31, 1946.....	\$ 106,403 69
Worn coin and metal purchased during 1946-47.....	412,653 15
Net gain on coinage.....	338,805 59
	<u>857,862 43</u>
Coin and metal sold.....	\$ 508,527 80
Copper transferred to silver medal account.....	211 66
	<u>508,739 46</u>
Balance on hand, March 31, 1947.....	<u>\$ 349,122 97</u>

NICKEL COINAGE ACCOUNT

Balance on hand, brought forward from March 31, 1946.....	\$ 179,468 66
Blanks and mutilated coin purchased during 1946-47.....	43,136 20
Freight charges on blanks.....	16 95
Net gain on coinage.....	161,523 03
	<u>384,144 84</u>
Coin sold.....	295,000 00
Balance on hand, March 31, 1947.....	<u>\$ 89,144 84</u>

STEEL COINAGE ACCOUNT

Balance on hand, brought forward from March 31, 1946.....	Nil
Mutilated coin purchased during 1946-47.....	\$ 264 79
Net loss on operations (mutilated coin destroyed).....	264 79
	<u>Nil</u>
Balance on hand, March 31, 1947.....	<u>Nil</u>

GOLD BULLION ACCOUNT

	Ounces fine	Value at \$20.6718 + the ounce fine (as in Mint's books)	Value at \$35.00 the ounce fine
Gold on hand, April 1, 1946.....	148,968.642	\$ 3,079,455 04	\$ 5,213,902 47
Gold purchased during 1946-47.....	2,629,925.113	54,365,375 56	92,047,378 96
Gain on stock-taking.....	1,138.337	23,531 80	39,841 79
	<u>2,780,032.092</u>	<u>57,468,362 40</u>	<u>97,301,123 22</u>
Gold sold during 1946-47.....	2,578,327.217	53,298,752 71	90,241,452 59
Balance, being gold on hand (exclusive of Dominion Assay Office balance) at March 31, 1947.....	201,704.875	\$ 4,169,609 69	\$ 7,059,670 63

PUBLIC ACCOUNTS
Part II

OFFICE OF THE COMPTROLLER OF THE TREASURY

Dr. W. C. Clark,
Deputy Minister,
Department of Finance.

Sir:

The undersigned has the honour to transmit herewith Part II of the Public Accounts of the Dominion of Canada for the fiscal year ended March 31, 1947.

Respectfully submitted.

B. G. McINTYRE,
Comptroller of the Treasury.

OTTAWA, November 10, 1947.

SUMMARIZED STATEMENT OF REVENUES AND CREDITS

	Department	Ordinary Revenue	Special Receipts
A	Agriculture.....	1,199,337 49	39,667 67
B	Auditor General's Office.....		49,859 46
BA	Canadian Mutual Aid Board.....		5,293,480 15
C	Chief Electoral Officer.....	302 25	
D	Civil Service Commission.....	157 58	139 60
E	External Affairs.....	319,859 99	3,101 68
F	Finance.....	79,674 578 69	12,416,570 86
G	Fisheries.....	972,500 23	660 06
H	Governor General and Lieutenant-Governors.....	6,000 00	
I	Insurance.....	173,893 07	
J	Justice.....	371,842 19	
K	Labour.....	22,863 17	472,996 91
L	Legislation.....	87,589 98	
M	Mines and Resources.....	1,348,353 67	2,600,719 30
N	National Defence.....	813,604 91	24,349 136 11
O	National Health and Welfare.....	364,564 75	
P	National Revenue.....	2,419,114,061 59	8,087 30
PA	National War Services.....		316 14
Q	Post Office.....	72,986,624 19	275,459 60
T	Public Archives.....	22 00	
U	Public Printing and Stationery.....	269,199 61	
V	Public Works.....	1,105,518 14	170,720 40
VA	Reconstruction and Supply.....	311,142 19	370,286,105 39
W	Royal Canadian Mounted Police.....	1,270,960 97	36,099 71
X	Secretary of State.....	954,008 01	21,969 83
Y	Trade and Commerce.....	3,248,874 70	21 11
Z	Transport.....	2,710,050 05	531,160 09
ZA	Veterans Affairs.....	1,204,985 22	202,005 02
		\$2,588,530,894 64	\$416,758,276 89

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1947

Total Consolidated Fund Revenue	Credits to Non-Active Accounts	Refunds on Capital Accounts	Adjusting Entries	Total Revenues and Credits
1,239,005 16				1,239,005 16
49,859 46				49,859 46
5,293,480 15				5,293,480 15
302 25				302 25
297 18				297 18
322,961 67				322,961 67
92,091,149 55				92,091 149 55
973,160 29				973,160 29
6,000 00				6,000 00
173,893 07				173,893 07
371,842 19				371,842 19
495,860 08				495,860 08
87,589 98				87,589 98
3,949,072 97			54,648 82	4,003,721 79
25,162,741 02				25,162,741 02
364,564 75				364,564 75
2,419,122,148 89				2,419,122,148 89
316 14				316 14
73,262,083 79				73,262,083 79
22 00				22 00
269,199 61				269,199 61
1,276,238 54				1,276,238 54
370,597,247 58				370,597,247 58
1,307,060 68				1,307,060 68
975,977 84				975,977 84
3,248,895 81				3,248,895 81
3,241,210 14	1,114,764 35	109,776 57	1,307,952 35	5,773,703 41
1,406,990 24				1,406,990 24
\$3,005,289,171 03	\$1,114,764 35	\$109,776 57	\$1,362,601 17	\$3,007,876,313 21

The accounts of Revenue, which are associated with the foregoing statement, have been examined under my direction and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF ORDINARY REVENUE BY MAIN CLASSIFI

—	Department	Return on Investments	Privileges, Licences and Permits	Proceeds from Sales	Services and Service Fees
A	Agriculture.....		310,053 49	472,382 24	389,554 41
C	Chief Electoral Officer.....			2 25	
D	Civil Service Commission.....				
E	External Affairs.....		256,784 83	3,516 71	551 66
F	Finance.....	68,147,170 27		9,840 51	260,703 43
G	Fisheries.....		57,148 70	879,674 11	15,464 42
H	Governor General and Lieutenant-Governors.....				
I	Insurance.....			2 50	173,890 46
J	Justice.....		10,922 27	353,315 85	80 75
K	Labour.....			1,955 94	
L	Legislation.....		85,709 82		1,596 16
M	Mines and Resources.....	26,109 66	675,267 08	180,515 93	195,601 18
N	National Defence.....				
O	National Health and Welfare.....		14,814 59	9,156 25	322,125 51
P	National Revenue.....		31,028 75	22,977 45	463,100 44
Q	Post Office.....			3,053 06	1,000 00
T	Public Archives.....				
U	Public Printing and Stationery.....			268,372 60	
V	Public Works.....		308,662 43	3,376 63	741,089 89
VA	Reconstruction and Supply.....	288,513 59	960 00		
W	Royal Canadian Mounted Police.....		171 00	4,577 59	1,168,542 64
X	Secretary of State.....		835,505 41	5,924 05	101,991 24
Y	Trade and Commerce.....	582 63	115,762 37	42,716 84	2,485,285 18
Z	Transport.....	256,452 00	1,066,872 48	24,390 32	1,253,792 78
ZA	Veterans Affairs.....	720,051 42	319,299 14		
		\$ 69,438,879 57	\$ 4,088,962 36	\$ 2,285,750 83	\$ 7,574,370 15

AGENCIES AND DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1947

Refunds of Expenditure	Miscellaneous	Other Non-Tax Revenue	Total Non-Tax Revenue	Total Tax Revenue	Total
12,169 48	15,177 87		1,199,337 49		1,199,337 49
	300 00		302 25		302 25
157 58			157 58		157 58
58,074 60	932 19		319,859 99		319,859 99
120,691 62	21,211 54	2,097,866 64*	70,657 484 01	9,017,094 68	79,674,578 69
7,222 16	12,990 84		972,500 23		972,500 23
6,000 00			6,000 00		6,000 00
	11		173,893 07		173,893 07
4,117 61	3,405 71		371,842 19		371,842 19
19,946 88	960 35		22,863 17		22,863 17
275 50	8 50		87,589 98		87,589 98
155,434 52	24,530 86		1,257,459 23	90,894 44	1,348,353 67
293 88	813,311 03		813,604 91		813,604 91
1,036 32	17,432 08		364,564 75		364,564 75
5,829 84	636,552 51		1,159,488 99	2,417,954,572 60	2,419,114,061 59
2,386 62	1,845 83	72,978,338 68†	72,986,624 19		72,986,624 19
22 00			22 00		22 00
827 01			269,199 61		269,199 61
52,041 70	347 49		1,105,518 14		1,105,518 14
20,740 25	928 35		311,142 19		311,142 19
29,901 86	67,767 88		1,270,960 97		1,270,960 97
101 44	10,485 87		954,008 01		954,008 01
5,005 82	770 88		2,650,123 72	598,750 98	3,248,874 70
29,826 31	78,716 16		2,710,050 05		2,710,050 05
165,634 66			1,204,985 22		1,204,985 22
\$ 697,737 66	\$ 1,707,676 05	\$ 75,076 205 32	\$ 160,869,581 94	\$ 2,427,661,312 70	\$ 2,588,530,894 64

* Department of Finance—Bullion and Coinage.

† Post Office Department—Postal Revenue.

SUMMARIZED STATEMENT OF APPROPRIATIONS, EXPENDITURES,

—	Department	Appropriations	Expenditures	
			Ordinary	Special
A	Agriculture.....	121,876,400 74	13,300,122 90	11,090,659 81
B	Auditor General's Office.....	705,156 00	389,934 16	
BA	Canadian Mutual Aid Board.....	29,325 71		
C	Chief Electoral Officer.....	152,886 69	143,904 14	
D	Civil Service Commission.....	1,435,923 96	593,348 15	
E	External Affairs.....	6,771,834 73	5,127,915 55	
F	Finance.....	803,431,703 55	607,848,093 61	20,562,264 11
G	Fisheries.....	5,021,146 85	3,598,714 58	101,303 95
H	Governor General and Lieutenant-Governors.....	255,353 75	252,052 85	
I	Insurance.....	217,645 00	212,232 43	
J	Justice.....	7,540,211 82	6,990,650 24	
K	Labour.....	68,261,593 43	25,682,976 00	4,544 89
L	Legislation.....	3,977,293 02	3,924,095 09	
M	Mines and Resources.....	25,560,314 62	18,421,095 35	161,110 79
N	National Defence.....	501,855,916 35	253,127 14	
O	National Health and Welfare.....	301,860,196 79	289,684,737 64	
OP	National Revenue.....	30,674,566 87	28,551,183 29	
PA	National War Services.....	43,341 00		
Q	Post Office.....	66,801,695 24	64,213,049 78	
R	Prime Minister's Office.....	95,072 92	88,732 81	
S	Privy Council Office.....	944,455 00	808,462 37	
T	Public Archives.....	151,029 05	148,906 09	
U	Public Printing and Stationery.....	308,067 67	292,889 21	
V	Public Works.....	48,027,431 77	26,359,878 19	
VA	Reconstruction and Supply.....	230,308,102 47	3,707,615 51	
W	Royal Canadian Mounted Police.....	14,598,378 10	8,604,309 06	
X	Secretary of State.....	1,194,260 47	1,156,771 25	
Y	Trade and Commerce.....	13,746,740 69	10,878,623 04	
Z	Transport.....	69,027,287 85	21,687,540 14	6,300 00
ZA	Veterans Affairs.....	662,973,559 61	93,304,689 56	
	Total Expenditures.....	2,987,846,893 72	1,236,234,650 13	31,926,183 55
LOANS AND ADVANCES				
Z	To Railway and Steamship Companies—			
	Transport.....	27,605,409 84		
	To Sundry Government Agencies—			
	Departmental:			
A	Agriculture.....	2,628,028 56		2,628,028 56
P	National Revenue (Canadian Broadcasting Corpora- tion).....	2,000,000 00	2,000,000 00	
Y	Trade and Commerce.....	2,873 64	2,873 64	
Z	Transport.....	435,686 79		
ZA	Veterans Affairs.....	82,070,000 00	68,625,333 54	
	Crown Companies:			
F	Finance.....	11,221,415 00		
Y	Trade and Commerce.....	2,500,000 00	2,500,000 00	
F	To Provincial and Municipal Governments—			
Z	Finance.....	140,545 00	140,545 00	
F	Transport.....	20,000 00	11,130 74	
F	To United Kingdom and Other Governments—			
	Finance.....	907,982,696 68	907,982,696 68	
	Miscellaneous—			
M	Mines and Resources.....	13,155 63	13,155 63	
N	National Defence.....	30,559 27		
VA	Reconstruction and Supply.....	39,059 25		
Y	Trade and Commerce.....	13,750 00	13,750 00	
INVESTMENTS				
F	Finance.....	351,869,837 50	351,869,837 50	
VA	Miscellaneous—			
Z	Reconstruction and Supply.....	1,031,886 40		
	Transport.....	467,000 00		
		1,390,071,904 46	1,333,159,322 73	2,628,028 56
	Grand Total.....	\$ 4,377,918,798 18	\$ 2,569,393,972 86	\$ 34,554,212 1

* Of this amount, \$5,729,563.76 was provided from Demobilization and Reconversion votes.

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

ETC., BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1947

Expenditures						Lapsed
Demobilization and Reconversion	Government owned Enterprises	Capital Accounts	Write Down of Assets and Other Charges	Adjusting Entries	Total	
71,115,802 26					95,506,584 97	26,369,815 77
181,426 07					571,360 23	133,795 77
29,325 71					29,325 71	
					143,904 14	8,982 55
802,556 83					1,395,904 98	40,018 98
837,366 24					5,965,281 79	806,552 94
136,875,083 08			25,000,345 00		790,285,785 80	13,145,917 75
139,135 88					3,839,154 41	1,181,992 44
					252,052 85	3,300 90
					212,232 43	5,412 57
94 43					6,999,744 67	540,467 15
32,653,552 58					58,341,073 47	9,920,519 06
					3,924,095 09	53,199 93
2,497,955 73				54,648 82	21,134,810 69	4,425,503 93
387,358,560 98					387,611,688 12	114,244,228 23
9,673,738 48					299,358,476 12	2,501,720 67
1,028,891 43					29,580,074 72	1,094,492 15
28,688 69					28,688 69	14,652 31
1,001 38					64,214,051 16	2,587,644 08
					88,732 81	6,340 11
44,945 19					853,407 56	91,047 44
					148,906 09	2,122 96
					292,889 21	15,178 46
3,650,790 42					30,010,668 61	18,016,763 16
147,140,104 91					150,847,720 42	79,460,382 05
1,895,780 31					10,500,089 37	4,098,288 73
					1,156,771 25	37,489 22
681,998 44					11,560,621 48	2,186,119 21
9,722,761 06	10,681,862 92	11,200,247 02		1,307,952 35	54,606,663 49	14,420,624 30
508,438,547 06			3,023,415 43		604,766,652 05	58,206,907 56
1,314,798,107 16	10,681,862 92	11,200,247 02*	28,023,760 43	1,362,601 17	2,634,227,412 38	353,619,481 34
101,360 94	27,504,048 90				27,605,409 84	
					2,628,028 56	
					2,000,000 00	
					2,873 64	
	266,120 69				266,120 69	169,566 10
					68,625,333 54	13,444,666 46
11,221,415 90					11,221,415 90	
					2,500,000 00	
					140,545 00	
					11,130 74	8,869 26
					907,982,696 68	
					13,155 63	
30,559 27					30,559 27	
39,059 25					39,059 25	
					13,750 00	
					351,869,837 50	
1,031,886 40					1,031,886 40	
380,818 57					380,818 57	86,181 43
12,805,100 33	27,770,169 59				1,376,362,621 21	13,709,283 25
\$ 1,327,603,207 49	\$ 38,452,032 51	\$ 11,200,247 02	\$ 28,023,760 43	\$ 1,362,601 17	\$ 4,010,590,033 59	\$ 367,328,764 59

The accounts of Expenditure, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,

Auditor General.

**"SUMMARIZED STATEMENT OF WAR EXPENDITURES TO CLOSE OF FISCAL YEAR
1945-46" AS AMENDED TO CLOSE OF FISCAL YEAR 1946-47**

Department	War Expenditures to close of 1945-46	Less Credits in 1946-47	Non-Cash Adjusting Entries		Adjusted Totals
			See Page	Amount	
Agriculture.....	280,437,968 58	37,596 92			280,400,371 66
Auditor General's Office	958,896 36	49,859 46			909,036 90
Canadian Mutual Aid Board.....	2,552,291,869 38	5,293,480 15			2,546,998 389 23
Chief Electoral Officer.	5,475 00				5,475 00
Civil Service Commis- sion.....	2,457,954 39	139 60			2,457,814 79
External Affairs.....	2,398,567 96	3,101 68			2,395,466 28
Finance.....	1,541,102,173 22	12,246,932 35			1,528,855,240 87
Fisheries.....	1,165,464 54	660 06			1,164,804 48
Justice.....	247,367 45				247,367 45
Labour.....	86,304,585 16	467,988 41			85,836,596 75
Legislation.....	115,070 25				115,070 25
Mines and Resources...	25,873,087 00	2,600,719 30	M-56	83,075 10 +	22,855,442 80
National Defence— Army Services.....	5,440,596,462 58	14,672,633 95	N-50	1,606,425 73 —	5,424,317,402 90
National Defence— Naval Services.....	1,449,470,820 15	2,655,725 61	N-50	470,289 16 —	1,446,344,805 38
National Defence— Air Services.....	4,257,879,319 57	7,020,776 55	N-50	217,580 42 +	4,251,076,123 44
National Health and Welfare.....	29,086,668 87				29,086,668 87
National Revenue.....	1,917,953 98	8,087 30			1,909,866 68
National War Services..	62,460,327 38	316 14			62,460,011 24
Post Office.....	1,962,251 13	275,459 60			1,686,791 53
Prime Minister's Office.	85,486 38				85,486 38
Privy Council Office....	6,638,266 36				6,638,266 36
Public Archives.....	3,460 00				3,460 00
Public Works.....	35,190,153 91	170,720 40			35,019,433 51
Reconstruction and Supply.....	1,250,100,055 16	370,286,105 39	VA-32	718,427 83 —	879,095,521 94
Royal Canadian Mounted Police.....	23,247,234 91	36,099 71			23,211,135 20
Secretary of State.....	669,685 21	21,969 83			647,715 38
Trade and Commerce...	176,035,672 54	21 11			176,035,651 43
Transport.....	138,517,650 98	528,660 09	Z-69	2,483,162 73 +	140,472,153 62
Veterans Affairs.....	400,165,017 11	202,005 02	ZA-52	11,324,47 +	399,974,336 56
Totals.....	\$17,766,884,965 51	\$416,579,058 63			\$17,350,305,906 88

NOTE.—By taking into account the above credits resulting from 1946-47 refunds of, and revenues from, war expenditures, as well as the net of non-cash adjusting entries during the same period, it is possible to present a more accurate statement of war expenditures by Departments.

The figures in the first column are taken from the statement on page 10, Part II, of Public Accounts, 1946. Those in the second column are from the 1946-47 revenue statements in the following departmental sections.

To enable certain Departments to clear their records in respect of war production costs, payment for which had been made in previous years, it was necessary to make certain inter- and intra-departmental settlements by means of non-cash adjusting entries. The adjustments, as shown in the third column, represent the net of those of an inter-departmental nature. Details of both are shown in the relevant departmental sections on the pages noted.

1946-47

PUBLIC ACCOUNTS

PART II

A

DEPARTMENT OF AGRICULTURE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF AGRICULTURE

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Wheat, Western, used as feed for live stock, subsidy on.....	A-53

DEPARTMENT OF AGRICULTURE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:	
Ordinary	13,300,122 90
Special	11,090,659 81
Demobilization and Reconversion	71,115,802 26
	<u>\$ 95,506,584 97</u>

Revenues—

[8b] Consolidated Deficit Account:	
Ordinary	1,199,337 49
Special Receipts	39,667 67
	<u>\$ 1,239,005 16</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances		[9] Floating Debt	228,558 72
(c) To Sundry Government		[10] Deposit and Trust	
Agencies	23,928,958 33	Accounts	(Dr.) 226,096 49
(e) To United Kingdom and		[12] Deferred Credits.....	(Dr.) 503 78
Other Governments ....(Cr.)	25,116,069 28	[13] Sundry Suspense Accounts...	4,461 66
	<u>(Cr.) \$ 1,187,110 95</u>		<u>\$ 6,420 11</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts the net amount only is shown. For details see page A—58.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Privileges, Licences and Permits.....	310,053 49	269,890 41
B Proceeds from Sales.....	472,382 24	394,265 90
C Services and Service Fees.....	389,554 41	297,197 23
D Refunds of Expenditure.....	12,169 48	20,600 93
E Miscellaneous	15,177 87	42,271 56
Total Ordinary	<u>1,199,337 49</u>	<u>1,024,226 03</u>
Special Receipts—		
F Refunds of Previous Years' Special Expenditures.....	2,070 75	7,258 31
G Refunds of Previous Years' War and Demobilization Expenditures.....	37,596 92	1,719,009 60
Grand Total	<u>\$1,239,005 16</u>	<u>\$2,750,493 94</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Registration and licence fees, \$56,001.28; rentals from employees occupying dwellings on government properties, \$40,251.55; other rentals from dwellings on government properties, \$1,024; rentals of irrigated lands, \$1,170.82; community pasture fees, \$197,864.97; water charges, \$12,263.84; sundry, \$1,477.03	310,053 49
B Proceeds from Sales: Experimental Farms live stock and produce, \$397,800.05; live stock originally purchased under policies administered by the Production Service, \$28,640.21; live stock and produce under the Prairie Farm Rehabilitation Act, \$12,553.48; other live stock and produce, \$5,742.61; irrigated lands, \$9,340.04; final payment on the sale of Experimental Station at Rosthern, Sask., \$5,000 (P.C. 5/7263 of September 17, 1943); vaccine, \$9,672.54; sundry, \$3,633.31	472,382 24
C Services and Service Fees: Race Track Supervision—difference between receipts and expenses, \$5,561.51; inspection fees, \$350,958.43; record of performance fees, \$20,946.12; fumigation fees, \$5,214.22; grain cleaning, \$2,865.57; breeding fees, \$1,439.84; sundry, \$2,568.72	389,554 41
D Refunds of Previous Years' Expenditures	12,169 48
This item includes \$2,508.70 refunded by the Corporation of the City of Toronto in connection with the construction of the Live Stock Building provided for the Royal Agricultural Winter Fair. It also includes \$2,130.36 representing receipts from sale of 213 hog scales purchased under authority of P.C. 5/2814 of April 7, 1943.	
E Miscellaneous: Fines and forfeitures, \$11,162; livery charges, \$2,549.50; sundry, \$1,466.37	15,177 87
Total Ordinary	1,199,337 49
Special Receipts—	
F Refunds of Previous Years' Special Expenditures: Wheat Acreage Reduction, \$1,699.52; sundry, \$371.23	2,070 75
G Refunds of Previous Years' War and Demobilization Expenditures.....	37,596 92
Grand Total	<u>\$1,239,005 16</u>

Certified correct.

H. BARTON,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
ADMINISTRATIVE SERVICE					
A-7	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
A-7	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
A-7	611 } 693 }	Departmental Administration.....	172,030 00	162,972 14	140,889 93
A-7	612 } 612 }	Publicity and Extension Division.....	158,304 00	157,831 63	124,278 03
A-7	3	Advisory Committee on Agricultural Services..	3,000 00	2,314 96	1,777 90
A-8	4	Contributions to Empire Bureaux.....	47,397 00	39,346 00	43,427 40
A-8	613	Contribution to the International Institute of Agriculture.....	76,000 00	75,722 06	
SCIENCE SERVICE					
A-8	694 } 614 }	Science Service Administration.....	36,713 00	35,354 68	27,001 17
A-9	695 } 695 }	Animal and Poultry Pathology.....	197,188 00	181,824 16	163,886 43
A-9	696 } 696 }	Bacteriology and Dairy Research.....	75,635 00	65,533 14	45,193 13
A-10	697 } 697 }	Botany and Plant Pathology.....	636,533 00	586,695 71	392,171 94
A-11	698 } 698 }	Agricultural Chemistry.....	213,228 00	209,918 01	136,193 73
A-11	699 } 699 }	Entomology— Agricultural Entomology.....	758,428 00	681,375 10	726,423 85
A-13	700 } 700 }	Forest Entomology.....	844,346 00	413,267 61	
A-14	701 } 701 }	Plant Protection.....	480,740 00	441,990 17	318,510 20
EXPERIMENTAL FARMS SERVICE					
A-15	74 } 74 }	Experimental Farms Service Administration...	73,590 14	73,142 16	62,285 98
A-15	702 } 702 }	Central Experimental Farm.....	985,367 00	971,381 44	778,487 45
A-17	703 } 703 }	Branch Farms and Stations and Illustration Stations.....	2,295,136 00	2,200,803 66	1,807,491 87
A-19	16	*Prairie Reclamation.....	451,340 00	415,641 86	
PRODUCTION SERVICE					
A-22	704 } 704 }	Production Service Administration.....	42,735 00	42,304 66	36,981 92
A-22	18	Health of Animals— Administration of Animal Contagious Diseases Act and Meat and Canned Foods Act....	2,103,508 00	2,028,817 51	1,833,882 53
A-25	19	Compensation for Animals Slaughtered.....	373,036 00	162,425 58	170,089 75
A-26	705	To provide for payment of compensation to owners of animals affected with diseases coming under the operation of The Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates.....	200 66	200 66	348 00
A-26	20	Live Stock and Poultry.....	839,625 00	821,272 03	700,934 91
A-28	706 } 706 }	Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including Grant of \$31,000 to Canadian Seed Growers' Association.....	714,256 00	703,453 14	577,884 69
A-29	707 } 707 }	Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates.....	120,900 00	86,933 23	62,689 14
A-30	23	Grants to Agricultural Organizations, in the amounts detailed in the Estimates.....	38,500 00	37,500 00	32,500 00

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
MARKETING SERVICE					
A-30	24	Marketing Service Administration.....	113,322 00	105,312 06	97,207 14
A-30	25	Agricultural Economics, including Surveys formerly under Prairie Farm Rehabilitation Act.	285,487 00	230,606 70	129,598 55
A-31	26	Dairy Products.....	480,652 00	456,856 98	407,990 09
A-32	27	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates.....	948,115 00	459,240 73	249,438 65
A-35	28	Fruit, Vegetables and Maple Products and Honey, including Grant of \$5,000 to Canadian Horticultural Council.....	733,764 00	714,475 88	584,606 10
A-36	29	Live Stock and Live Stock Products.....	721,521 00	700,149 14	639,203 70
A-38	30	*Marketing of Agricultural Products.....	25,000 00	17,026 11	9,165 89
SUPERANNUATION AND RETIREMENT BENEFITS					
A-38	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	6,434 00	6,434 00	6,420 00
		Total Ordinary.....	15,064,030 80	13,300,122 90	10,318,960 07
SPECIAL					
A-38	31	*Prairie Farm Rehabilitation Act and Water Storage.....	3,000,000 00	2,305,528 27	2,141,827 88
A-41	32	Prairie Farm Assistance Act Administration... 616	342,500 00	333,014 41	327,418 54
A-42	Stat.	Prairie Farm Assistance Act, c. 50, 1939.....	6,597,502 33	6,597,502 33	12,051,805 62
A-42	33	To provide for Wheat Acreage Reduction Payments—Undischarged commitments of previous years.....	25,000 00	1,732 00	556,499 31
A-45	34	To provide for assistance to encourage the Improvement of Cheese and Cheese Factories.....	2,000,000 00	1,439,593 51	1,686,500 70
A-45	35	To provide assistance for the replacement of maple production equipment.....	200,000 00	194,271 49	87,784 45
A-46	36	To provide for Administrative Expenses, Agricultural Prices Support Act, 1944.....	50,000 00	27,336 07	17,444 94
A-46	37	Agricultural Research Special Projects.....	200,000 00	94,173 81	180,780 23
A-47	712	To reclaim and to prevent the flooding of valuable agricultural lands in the valley of the Lilloet River near Pemberton, B.C.....	100,000 00	48,960 27	
A-47	713	To provide for a portion of the cost, not exceeding one-third, of necessary repairs to dykes and aboiteaux protecting coastal farm lands, to be undertaken by the Provinces of Nova Scotia and New Brunswick.....	60,000 00	24,862 04	
A-47	Stat.	Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....	23,685 61	23,685 61	
		Expenditures: from Appropriations not required for 1946-47.....			30,774 85
		Total Special.....	12,598,687 94	11,090,659 81	17,080,836 52
DEMobilIZATION AND RECONVERSION					
A-47	476	Agricultural Food Board.....	53,462,029 00	36,794,140 87	44,749,692 84
A-49	477	Agricultural Supplies Board.....	33,157,785 00	29,033,885 48	27,989,004 58
A-55	478	Dairy Products Board.....	2,029,102 00	344,351 82	16,265 82
A-56	479	Meat Board.....	5,168,799 00	4,652,536 47	9,720,450 52
A-57	480	Special Products Board.....	280,279 00	219,074 30	173,597 17
A-57	481	Seed Export Office.....	35,688 00	10,042 47	23,485 02
A-58	482	Grosse Isle Research Project.....	80,000 00	61,770 85	15,900 69
		Expenditures: from Appropriations not required for 1946-47.....			289,397 00
		Total Demobilization and Reconversion.....	94,213,682 00	71,115,802 26	82,977,793 64
		Grand Total.....	\$121,876,400 74	\$95,506,584 97	\$110,377,590 23

* Complete title is shown in following details.

ADMINISTRATIVE SERVICE

Salary of Minister, Hon. J. G. Gardiner, Salaries Act, c. 24, 1944	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	\$ 2,000 00

Vote 1 (and (a) Vote 693, Supplementary Estimates; (b) Vote 611, Further Supplementary Estimates)

Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	137,130 00	137,130 00	134,646 31
Other Pay-list Items	400 00	400 00	396 51
Equipment	6,000 00	7,500 00	5,420 61
Miscellaneous	7,500 00	3,500 00	3,243 79
Printing and Stationery	8,000 00	9,500 00	8,429 14
Telephones, Telegrams and Postage	3,000 00	3,000 00	1,946 49
Travelling Expenses	10,000 00	11,000 00	8,889 29
	<u>\$ 172,030 00</u>	<u>\$ 172,030 00</u>	<u>\$ 162,972 14</u>

As of March 31, 1947, there were 67 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: G. S. H. Barton, Deputy Minister, \$15,000; J. G. Bouchard, Assistant Deputy Minister, \$5,400; D. M. Allan, \$4,080; H. S. Athey, \$4,000; D. L. Burgess, \$3,960; G. Culley, \$2,460; I. J. Cummings, \$3,720; D. Dunbar, \$2,700; W. D. Goold, \$2,820; S. R. N. Hodgins, \$5,400; W. W. McRorie, \$2,460; E. F. Steele, \$4,020; G. A. Traill, \$2,580.

A Payments were made to the Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to: Hon. J. G. Gardiner, \$1,633.76; D. M. Allan, \$885.92; G. S. H. Barton, \$1,234.98; G. Culley, \$1,652.27.

Vote 2 (and Vote 612, Further Supplementary Estimates) Publicity and Extension Division

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	91,304 00	92,082 15	91,987 33
Other Pay-list Items	200 00	210 00	204 95
Express, Freight and Cartage	3,500 00	5,123 53	5,112 37
Printing and Stationery	17,100 00	17,100 00	16,739 90
Telephones, Telegrams and Postage	2,800 00	1,900 00	1,898 99
Travelling Expenses	6,000 00	6,988 32	6,988 09
Supplies and Materials	37,400 00	34,900 00	34,900 00
	<u>\$ 158,304 00</u>	<u>\$ 158,304 00</u>	<u>\$ 157,831 63</u>

As of March 31, 1947, there were 42 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: W. A. Garland, \$3,000 (June 1); D. Gow, \$2,460; F. James, \$4,200; J. H. Leroux, \$3,000; R. B. W. Marven, \$3,600; J. S. McGiffin, \$3,600; F. C. Nunnick, \$4,800; H. S. Tewsley, \$2,580; N. H. Thompson, \$2,460.

Wages of labourers and casual employees amounted to \$9,218.30.

A Payments were made to the Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to: F. Charette, \$784.99; L. Cummings, \$1,132.54; J. H. Leroux, \$653.27; R. B. W. Marven, \$493.01; A. W. McDonald, \$767.22; J. E. Moxley, \$638.28; F. C. Nunnick, \$1,549.95.

Vote 3 Advisory Committee on Agricultural Services

	Estimates	Allotments	Expenditures
Miscellaneous Services, including Travelling Expenses	<u>\$ 3,000 00</u>	<u>\$ 3,000 00</u>	<u>\$ 2,314 96</u>

Vote 4 Contributions to Empire Bureaux

	Estimates	Allotments	Expenditures
Farnham House Laboratory	6,083 33	6,083 33	5,050 00
Imperial Agricultural Bureaux	33,040 33	33,040 33	27,428 00
Imperial Bureau of Entomology	5,353 34	5,353 34	4,444 00
Imperial Bureau of Mycology	2,920 00	2,920 00	2,424 00
	<u>\$ 47,397 00</u>	<u>\$ 47,397 00</u>	<u>\$ 39,346 00</u>

The annual contributions agreed upon by the 1936 conference expired with the fiscal year ended March 31, 1942. The conference recommended that, should it be proved impracticable to assemble the next conference before the autumn of 1941, contributions would be maintained, pending the calling of a conference when circumstances permit. The above payments represent Canada's contributions.

The contributions are made in sterling and the difference between the amounts voted and those expended is due to the fact that the former were calculated at the par rate of exchange, while payment was made at the official rate.

Vote 613 Contribution to the International Institute of Agriculture

	Estimates	Allotments	Expenditures
Membership Fees for the years 1940 to 1946 inclusive	<u>\$ 76,000 00</u>	<u>\$ 76,000 00</u>	<u>\$ 75,722 06</u>

This payment covers Canada's arrears in subscriptions to the Institute and was authorized by P.C. 28/1600, April 23, 1947.

SCIENCE SERVICE

Vote 5 (and (a) Vote 694, Supplementary Estimates; (b) Vote 614, Further Supplementary Estimates) Science Service Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	27,783 00	27,783 00	27,477 04
Other Pay-list Items	230 00	230 00	224 77
Co-operative Investigations	1,800 00	1,800 00	1,800 00
Equipment	600 00	100 00	7 05
Printing and Stationery	1,000 00	1,500 00	1,471 44
Miscellaneous	50 00	50 00	47 99
Supplies and Materials	50 00	50 00	
Telephones, Telegrams and Postage	200 00	200 00	181 30
A Travelling Expenses	5,000 00	5,000 00	4,145 09
	<u>\$ 36,713 00</u>	<u>\$ 36,713 00</u>	<u>\$ 35,354 68</u>

As of March 31, 1947, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: K. W. Neatby, \$6,900; J. M. Swaine, \$6,900 (Apr. 14); H. L. Trueman, \$3,780.

A Travelling expenses of \$300 or over were paid to: W. F. Hanna (included under Vote 8); K. W. Neatby, \$971.24; H. L. Trueman, \$1,099.33.

Vote 6 (and Vote 695, Supplementary Estimates) Animal and Poultry Pathology

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	151,110 00	146,105 00	136,079 87
Other Pay-list Items	2,550 00	155 00	150 39
Buildings and Lands	3,400 00	3,400 00	2,599 70
A Equipment	2,792 00	7,792 00	7,096 72
Express, Freight and Cartage	900 00	1,050 00	992 48
Miscellaneous	2,500 00	2,500 00	2,434 90
Printing and Stationery	6,782 00	6,482 00	4,504 34
Rents	500 00	500 00	350 00
Supplies and Materials	22,329 00	22,329 00	21,163 21
Telephones, Telegrams and Postage	325 00	475 00	328 44
B Travelling Expenses	4,000 00	6,400 00	6,124 11
	<u>\$ 197,188 00</u>	<u>\$ 197,188 00</u>	<u>\$ 181,824 16</u>

As of March 31, 1947, there were 50 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. J. C. Bankier, \$2,700 (Aug. 21); E. W. Bond, \$2,940; P. Boulanger, \$2,700; E. A. B. Bruce, \$3,120 (house, \$360); J. L. Byrne, \$3,660; W. B. Davidson, \$3,060; R. C. Duthie, \$3,000; R. Gwatkin, \$4,200; H. Konst, \$3,300; C. Mackie \$2,940; C. W. McIntosh, \$4,260; C. A. Mitchell, \$5,700; T. Moore, \$3,000; I. W. Moynihan, \$2,820; P. J. G. Plummer, \$3,720; J. W. Pullin, \$2,700; C. E. Rice, \$3,660; W. E. Swales, \$3,180; A. B. Wickware, \$3,420.

Wages of labourers and casual employees amounted to \$29,811.40.

A Includes the purchase of 1 tractor and snow-plow attachment at a cost of \$1,031.11.

B Travelling expenses of \$300 or over were paid to: W. B. Davidson, \$2,325.18 (including \$1,722.36 charged to Vote 18); R. Gwatkin, \$376.94 (including \$29.60 charged to Vote 482); C. A. Mitchell, \$1,573.40 (including \$62.25 charged to Vote 482); I. W. Moynihan, \$315.50; R. V. L. Walker, \$554.26.

Vote 7 (and Vote 696, Supplementary Estimates) Bacteriology and Dairy Research

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	64,510 00	64,510 00	56,384 46
Other Pay-list Items	95 00	95 00	89 15
Equipment	3,600 00	2,950 00	1,887 94
Express, Freight and Cartage	200 00	200 00	150 44
Miscellaneous	450 00	450 00	445 60
Printing and Stationery	1,380 00	1,380 00	1,033 67
Supplies	3,500 00	3,850 00	3,675 80
Telephones, Telegrams and Postage	100 00	100 00	22 24
A Travelling Expenses	1,800 00	2,100 00	1,843 84
	<u>\$ 75,635 00</u>	<u>\$ 75,635 00</u>	<u>\$ 65,533 14</u>

As of March 31, 1947, there were 23 salaried employees being paid from this account. A list of those who were receiving salaries of \$2,400 or over on that date follows. E. G. Hood, \$4,080; C. K. Johns, \$3,600; A. H. Jones, \$3,000; H. Katznelson, \$3,300; G. B. Landerkin, \$2,700; A. G. Lochhead, \$4,560; J. W. Rouatt, \$2,700; R. H. Thexton, \$2,940; M. I. Timonin, \$3,420; A. H. White, \$3,420.

Wages of labourers and casual employees amounted to \$2,758.90.

A Travelling expenses of \$316.42 were paid to E. G. Hood.

Vote 8 (and Vote 697, Supplementary Estimates) Botany and Plant Pathology

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus).....	447,918 00	446,718 00	419,854 10
Other Pay-list Items.....	400 00	600 00	482 76
A Buildings and Lands.....	53,700 00	53,700 00	39,991 13
B Equipment.....	55,555 00	49,955 00	45,330 89
Express, Freight and Cartage.....	845 00	1,445 00	1,351 82
Miscellaneous.....	1,893 00	1,993 00	1,935 83
C Printing and Stationery.....	20,127 00	20,127 00	17,853 91
Rents.....	3,625 00	3,925 00	3,786 25
Supplies.....	15,160 00	19,760 00	19,583 14
Telephones, Telegrams and Postage.....	2,110 00	3,110 00	2,996 48
D Travelling Expenses.....	35,200 00	35,200 00	33,529 42
	<u>\$ 636,533 00</u>	<u>\$ 636,533 00</u>	<u>\$ 586,695 71</u>

As of March 31, 1947, there were 160 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, E. G.	\$ 2,580 00	\$ 399 47	Koch, L. W.	3,420 00	600 31
Ayers, G. W.	3,000 00	372 82	Lachance, R. O.	2,700 00	
Berkeley, G. H.	3,720 00	432 90	Landes, M. L.	2,700 00	
Bibbey, R. O.	3,000 00		Ledingham, R. J.	2,700 00	
Bier, J. E.	4,200 00*	1,582 28	Machacek, J. E.	3,300 00	
Broadfoot, W. C.	3,300 00	1,525 98	MacLeod, D. J.	3,600 00	
Brown, A. M.	2,820 00		MacRae, R.	3,120 00	
Buckland, D. C.	2,400 00	892 45	McCallum, A. W.	3,420 00	
Buckley, A. R. T.	2,880 00		McKeen, C.	2,700 00	
Callbeck, L. C.	2,700 00	327 14	McLarty, H. R.	3,840 00	421 65
Chamberlain, G. C.	3,180 00		Mead, H. W.	2,820 00	
Cherewick, W. J.	2,700 00		Miller, J. J.	2,700 00	
Connors, I. L.	3,360 00	304 73	Minshall, W. H.	3,120 00	
Cormack, M. W.	3,300 00	315 15	Newton, W.	3,600 00	
Craigie, J. H.	5,700 00	1,756 75	Nobles, M. K.	2,700 00	
Creelman, D. W.	2,700 00		Perreault, J. C.	3,420 00	
Davidson, T. R.	2,700 00		Peturson, B.	2,820 00	
Drayton, F. L.	4,200 00		Popp, W.	2,820 00	
Fitzpatrick, R. E.	3,300 00	666 31	Raccot, H. N.	3,420 00	918 15
Frankton, C.	2,700 00		Richardson, J. K.	2,820 00	
Gordon, W. L.	3,300 00		Richardson, L. T.	2,580 00	
Greaney, F. J. (May 12)...	3,300 00		Riley, C. G.	3,120 00	
Groh, H.	3,300 00	424 55	Russell, R. C.	3,120 00	362 33
Groves, J. W.	3,000 00		Sackston, W. E.	2,700 00	
Hagborg, W. A. F.	3,000 00		Sallans, B. J.	3,120 00	
Hanna, W. F.	3,900 00	2,046 63†	Sanford, G. B.	3,420 00	365 00
Harrison, K. A.	3,120 00		Saville, D. B. O.	2,700 00	
Hart, E. W. (Mar. 11)...	2,520 00		Senn, H. A.	3,720 00	792 40
Hastings, R. J.	2,580 00		Simmonds, P. M.	3,540 00	
Helson, V. A.	3,000 00		Skolko, A. J.	3,120 00	881 52
Hicks, A. J. (Feb. 7)....	2,880 00		Soper, J. H. (Aug. 16)....	3,000 00	
Hildebrand, A. A.	3,600 00		Tyner, L. E.	3,000 00	
Hockey, J. F. D.	3,420 00	326 36	Welsh, M. F.	2,700 00	1,214 76
Howatt, L. J.	3,120 00		Willison, R. S.	3,120 00	
Hurst, R. R.	3,420 00		Woodliams, G. E.	3,120 00	
Johnston, T.	3,420 00		Wright, N. S.	2,700 00	685 30‡
Jones, W.	2,820 00	430 40	Zinek, M. N.	2,580 00*	

†Includes the sum of \$1,794.57 charged to Vote 5.

‡Charged to Vote 12.

Wages of labourers and casual employees amounted to \$68,431.51.

- A Includes progress payments of: \$4,052.20 to the Malcolm Construction Company, Ltd., on its contract amounting to \$7,495 for the construction of a garage and implement shed at Winnipeg; and of \$10,097.10 to the Manitoba Engineering Company, Ltd., on its contract amounting to \$11,219 for the construction of a barn at Winnipeg.
- B Includes the purchase of 7 new cars at a net cost of \$9,116 after deducting an allowance of \$1,003.50 for 2 used cars; 7 new tractors at a net cost of \$4,625.46 after deducting an allowance of \$1,204 for 1 used tractor; 11 microscopes, \$3,726.31; 1 portable laboratory, \$3,500.
- C Payments were made to the Department of Public Printing and Stationery.
- D The following employees, whose salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: R. C. Foster, \$336.89; L. R. Hargreaves, \$451.18.

Vote 9 (and Vote 698, Supplementary Estimates) Agricultural Chemistry

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	177,658 00	171,808 00	170,386 42
Other Pay-list Items	350 00	400 00	359 37
Equipment	11,070 00	11,070 00	11,010 83
Express, Freight and Cartage	650 00	950 00	781 44
Miscellaneous	475 00	475 00	475 00
Printing and Stationery	2,825 00	3,825 00	3,341 12
Supplies and Materials	17,500 00	22,000 00	21,726 85
Telephones, Telegrams and Postage	200 00	200 00	144 71
A Travelling Expenses	2,500 00	2,500 00	1,692 27
	\$ 213,228 00	\$ 213,228 00	\$ 209,918 01

As of March 31, 1947, there were 71 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below.

	Salary rate		Salary rate		Salary rate
Allen, C. E.	\$ 3,300 00	Janson, J. T.	3,840 00	Robinson, C. H.	4,800 00
Atkinson, H. J.	3,420 00	Johnston, F. B.	3,420 00	Selwyn, H. H.	2,700 00
Bishop, R. F.	3,000 00	Kennedy, J. W.	2,580 00	Sowden, F. J.	2,700 00
Campbell, J. A.	2,700 00	Langlois, A. J.	2,580 00	Turner, R. C.	2,700 00
Carson, R. B.	3,000 00	Laughland, D. H.	2,700 00	Watson, C. J.	3,900 00
Emslie, A. R. G.	3,420 00	Levick, R.	2,580 00	Woodbridge, C. G.	2,700 00
Giles, G. R.	3,300 00	McArthur, J. M.	2,700 00	Wright, L. E. S.	3,840 00
Herman, F. A.	3,480 00	McKillican, M. E.	2,460 00		
Hlynka, I.	2,700 00	Patry, L. M.	2,580 00	Woodward, J. C.	3,420 00

Wages of labourers and casual employees amounted to \$13,164.31.

- A Travelling expenses of \$300 or over were paid to: J. R. W. Miles, \$449.32; C. H. Robinson, \$662.60; J. C. Woodward, \$721.54 (charged to Vote 15).

Vote 10 (and Vote 699, Supplementary Estimates) Entomology—Agricultural Entomology

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	531,667 00	518,817 00	465,301 04
Other Pay-list Items	1,000 00	1,000 00	969 70
Buildings and Lands	16,550 00	16,550 00	6,106 57
A Equipment	91,023 00	68,023 00	66,877 70
Express, Freight and Cartage	2,933 00	5,433 00	4,295 38
Miscellaneous	6,772 00	6,772 00	6,291 90
B Printing and Stationery	15,000 00	19,000 00	13,135 12
Rents	8,291 00	8,291 00	5,563 79
Supplies and Materials	18,868 00	33,868 00	33,274 28
Telephones, Telegrams and Postage	3,967 00	4,817 00	4,801 49
C Travelling Expenses	62,357 00	75,857 00	74,758 13
	\$ 758,428 00	\$ 758,428 00	\$ 681,375 10

As of March 31, 1947, there were 170 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, J. C. R.	\$ 3,000 00	\$ 532 51	MacLeod, D. M.	2,700 00	
Anderson, H.	2,700 00	775 77	MacNay, C. G.	2,520 00	
Armand, J. E.	2,460 00	383 42	Maltais, J. B.	2,820 00	385 01
Armstrong, T.	2,700 00		Manson, G. F.	3,600 00	784 09
Armason, A. P.	3,420 00	1,283 73	Marshall, J.	3,420 00	
Arnott, D. A.	2,700 00	334 07	Matthewman, W. G.	2,700 00	840 93
Baird, A. B.	3,900 00	451 13	Maxwell, C. W. B.	3,120 00	
Baker, A. D.	3,420 00	484 97	McDonald, H.	3,120 00	313 66
Baldwin, W. F.	2,700 00		McDunnough, J. H.	4,440 00	416 19
Beaulieu, A. A.	2,700 00	364 01	McLeod, J. H.	3,000 00	
Bird, R. D.	3,480 00	862 52	McMahon, H. A.	2,700 00	335 17
Boyce, J. H. R.	2,700 00		Monteith, L. G.	2,700 00	
Briand, L. J.	2,700 00		Moore, H. W.	2,700 00	310 25
Brooks, A. R.	2,700 00		Morgan, C. V. G.	2,700 00	
Brown, W. J.	3,420 00		Neilson, C. L.	2,700 00	984 08
Bucher, G. E.	2,700 00		Nesbitt, H. H. J.	3,120 00	376 51
Buckell, E. R.	3,300 00	331 81	Painter, R. H.	3,420 00	2,886 59
Cannon, F. M.	2,700 00	318 13	Patterson, N. A.	2,700 00	742 70
Coppell, H. C.	2,700 00	827 67	Peck, O.	2,820 00	
Crawford, H. G. M.	5,280 00	1,035 88†	Petch, C. E.	3,300 00	
Downes, W. (Jan. 14) ...	2,820 00		Pickett, A. D.	3,420 00	
Dustan, A. G.	3,420 00	904 30	Pond, D. D.	2,700 00	434 01
Dustan, G. G.	3,120 00		Putman, W. L.	3,000 00	
Farstad, C.	3,420 00	686 75	Putnam, L. G.	2,880 00*	973 55
Finlayson, L. R.	2,700 00		Ross, W. A.	4,200 00	707 10
Freeman, T. N.	2,700 00		Salt, R. W.	3,120 00	354 77
Garlick, W. G. P.	3,120 00		Seamans, H. L.	4,200 00	630 14
Glen, R.	3,420 00	685 84†	Sharp, J. F.	2,520 00	
Glendenning, R.	3,120 00		Shewell, G. E.	2,700 00	
Gorham, R. P. (July 28) .	3,000 00		Smallman, B. N.	3,000 00	325 45
Graham, A. R.	2,700 00		Smith, D. S.	2,700 00	
Gray, H. E.	3,900 00	650 74	Smith, R. W.	3,120 00	
Gregson, J. D.	3,000 00		Stirrett, G. M.	3,300 00	
Hall, J. A.	2,820 00		Stultz, H. T.	2,700 00	
Hammond, G. H.	3,000 00	604 21	Twinn, C. R.	3,300 00	
Handford, R. H.	3,420 00	1,627 62	Van Steenburgh, W. E. .	3,900 00	
Henderson, V. E.	2,760 00		Venables, E. P.	2,580 00	
Holland, G. P.	2,700 00		Walley, G. S.	3,420 00	
Jacobson, L. A.	2,700 00	1,115 74	White, R. M.	3,120 00	764 78
James, H. G.	2,700 00		Wilkes, A.	3,120 00	
Jameson, L. B.	2,880 00		Williamson, H. (July 1) .	2,400 00	
King, K. M.	3,780 00	1,136 84	Wishart, G.	3,120 00	604 58
Lord, F. T.	2,700 00		Wood, A. A.	2,700 00	

† Include the sum of \$119.85 charged to Vote 5 and \$434.80 to Vote 11.

Wages of labourers and casual employees amounted to \$56,973.73.

A Includes the purchase of 15 new and 1 used car at a net cost of \$20,286.85 after deducting allowances of \$1,732.22 for 6 used cars; 2 new trucks at a net cost of \$2,611.24 after deducting an allowance of \$224.84 for 1 used truck; 3 new tractors, \$3,266.45; 2 cameras, \$2,405.30; 10 sprayers, \$7,855.26; and 18 microscopes, \$6,007.40.

B Payments were made to the Department of Public Printing and Stationery.

C The following employees, whose salary rates were under \$2,400 on March 31, 1947, or whose salary was paid from another account, received travelling expenses of \$300 or over: W. R. Allen, \$628.14; D. Barnes, \$498.52; J. A. Boyle, \$390.40; P. C. Brown (included under Vote 12); A. C. Davies, \$549.37; L. A. Fisher, \$334.50; W. B. Fox, \$525.36; G. A. Hobbs, \$681.16; S. J. Loschiavo, \$370.21; R. B. Lowe, \$409.14; W. D. MacDiarmid, \$413.87; W. A. Nelson, \$625.89; V. J. Payne, \$441.17; J. P. Perron, \$312.37; J. G. Rempel, \$345.41.

Suppliers receiving \$5,000 or over: Imperial Oil Limited, \$5,066.88; Instruments Limited, \$6,555.01.

Vote 11 (and Vote 700, Supplementary Estimates) Entomology—Forest Entomology

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	339,365 00	339,340 00	258,591 34
Other Pay-list Items	325 00	350 00	330 75
A Buildings and Lands	240,000 00	240,000 00	21,801 66
B Equipment	142,900 00	141,900 00	46,116 19
Express, Freight and Cartage	5,806 00	5,806 00	1,373 33
Miscellaneous	10,000 00	10,000 00	3,673 86
C Printing and Stationery	15,000 00	15,000 00	10,800 04
Rents	2,000 00	2,000 00	1,545 00
Supplies and Materials	26,385 00	26,385 00	19,349 66
Telegrams, Telephones and Postage	2,143 00	3,143 00	3,109 19
D Travelling Expenses	60,422 00	60,422 00	46,576 59
	<u>\$ 844,346 00</u>	<u>\$ 844,346 00</u>	<u>\$ 413,267 61</u>

As of March 31, 1947, there were 108 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Balch, R. E.	\$ 4,200 00*	\$ 864 13	McGuffin, W. C.	2,700 00	328 93
Belyea, R. M.	2,700 00		Morris, R. F.	3,000 00	437 94
Bird, F. T.	2,700 00		Peterson, L. O. T.	2,700 00	1,270 14
Blais, J. R.	2,580 00		Prebble, M. L.	3,900 00	478 45
Brown, N. R. (Nov. 3) ..	3,000 00	395 12	Raizenne, J. A. H.	2,580 00	
Cleveland, W. A.	2,580 00		Reeks, W. A.	3,120 00	342 60
de Gryse, J. J.	4,560 00	2,099 07	Richmond, H. A.	3,420 00	1,248 97
Douglas, C. R.	3,000 00		Schafer, R.	2,460 00	
Fettes, J. J.	2,580 00		Simpson, L. J. M.	2,880 00	
Fleming, H. S.	2,400 00		Smith, S. G.	3,300 00	565 05
Graham, K.	3,300 00	608 58	Spencer, G. J. (Sept. 5) ..	2,580 00	
Gray, D. E.	3,420 00	408 27†	Stewart, K. E.	3,120 00	412 53
Hamer, R. (Oct. 1)	3,540 00		Thorsteinson, A. J.	3,300 00	
Hitchon, J.	2,700 00		Watson, E. B.	3,360 00	
Hopping, G. R.	3,120 00	624 40	Wellington, W. G.	3,000 00	
Lejeune, R. R.	2,700 00	707 16	White, L. T.	2,700 00	
Mathers, W. G.	2,820 00				

†Charged to Department of Reconstruction and Supply, Vote 604.

Wages of labourers and casual employees amounted to \$34,141.95.

A Includes a payment of \$8,669, authorized by P.C. 469, February 7, 1947, for repairs to Merchant Vessel *J. M. Swaine*. This vessel is based at Victoria, B.C., and is used in the study of insect conditions in the coastal regions of the mainland and on adjacent islands in British Columbia.

B Includes the purchase of 2 used and 5 new cars at a net cost of \$6,778.53, after deducting allowances of \$1,377.04 for 5 used cars; and 2 new trucks at a net cost of \$2,324.93, after deducting an allowance of \$250 for 1 used truck.

C Payments were made to the Department of Public Printing and Stationery.

D The following employees, whose salary rates were under \$2,400 on March 31, 1947, or whose salary was paid from another account, received travelling expenses of \$300 or over: A. E. Anderson, \$356.72; F. A. Bricault, \$554.47; J. M. Bussineau, \$509.58; G. R. Carter, \$357.38; H. G. M. Crawford (included under Vote 10); S. H. Farris, \$383.17; R. L. Fiddick, \$412.33; H. R. Foster, \$657.94; A. A. Harnden, \$373.74; V. Hildahl, \$320.03; G. A. King, \$391.23; H. B. Leach, \$361.55; S. W. Lukinuk, \$319.55; J. E. MacDonald, \$302.28; D. G. MacGillivray, \$408.89; L. S. MacLeod, \$401.77; H. G. MacPhee, \$510.09; W. J. Miller, \$693.05; A. L. Rose, \$329.15; D. N. Smith, \$481.41; P. Teatro, \$314.42.

Star Shipyards (Mercer's) Limited received \$8,669.

Vote 12 (and Vote 701, Supplementary Estimates) Plant Protection

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	334,280 00	334,280 00	312,293 95
Other Pay-list Items	510 00	510 00	492 56
Buildings and Lands	1,500 00	1,500 00	522 62
A Equipment	29,600 00	22,850 00	15,163 74
Express, Freight and Cartage	800 00	800 00	545 60
Miscellaneous	550 00	550 00	500 05
B Printing and Stationery	13,500 00	14,500 00	11,580 00
Rents and Taxes	1,500 00	1,800 00	1,740 21
Supplies and Materials	4,000 00	4,000 00	2,717 27
Telephones, Telegrams and Postage	3,500 00	3,950 00	3,895 85
C Travelling Expenses	91,000 00	96,000 00	92,538 32
	<u>\$ 480,740 00</u>	<u>\$ 480,740 00</u>	<u>\$ 441,990 17</u>

As of March 31, 1947, there were 134 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Baker, M. R.	\$ 2,580 00		McBay, G. U.	2,400 00	300 12
Baribeau, B.	3,000 00	\$ 559 53	McCullom, A. E.	2,580 00	418 15
Bate, H. K.	2,580 00	438 65	McCulloch, W. K.	2,880 00	
Beaudoin, N.	3,000 00	624 47	(Oct. 30)		
Bewell, E. R.	2,580 00	481 88	McCullough, M. W.	2,400 00	
Brown, P. C.	2,880 00	1,116 95†	McLaren, H. L.	2,880 00	345 51
Cameron, N.	2,580 00		McNair, L. E.	2,400 00	
Carmody, H. G.	2,580 00	474 68	Monro, H. A. U.	3,120 00	390 07
Cass, N. D.	2,400 00	557 13	Moore, D. L.	2,580 00	374 94
Cianci, J. A.	2,400 00		Noble, J.	2,580 00	
Code, W. R.	2,580 00		Olds, H. F.	3,300 00	865 48
Copeland, C. F. H.	3,300 00		Peddon, J. C.	2,580 00	
de Macedo, W.	2,400 00	509 96	Peppin, S. G.	3,300 00	862 40
Ethier, J. G.	2,580 00	687 52	Petty, D. J.	2,880 00	558 55
Fenwick, W. S.	2,400 00		Ramsay, G. C.	2,400 00	
Finnamore, A.	2,880 00		Reed, L. L.	3,000 00	842 01
Fowler, W. A.	3,720 00	1,011 20	Robison, C. E.	2,400 00	430 17
Gagnon, J. L. R.	2,580 00	691 30	Ross, W. G.	2,400 00	420 00
Giasson, G. L.	2,580 00		Ryan, W. St. G.	3,300 00	335 52
Godwin, C. H.	3,000 00	358 22	Scannell, J. W.	3,300 00	1,308 10
Gregory, F. W.	2,580 00		Sheppard, R. W.	3,000 00	
Hudson, F. J.	2,580 00		Short, S. H.	2,820 00	540 50
Keenan, W. N.	4,500 00	1,195 84	Smith, C. A. S.	2,880 00	
Kemp, W. L. S.	2,880 00	569 20	Thorne, D. W.	2,400 00	
Lachaine, O. W.	2,580 00		Touzeau, W. D.	2,880 00	501 13
Lapp, W. R.	3,000 00	373 65	Vroom, P. N.	2,820 00	
Layton, R. C.	2,880 00	463 65	Warnock, F. B.	2,400 00	
Le Brun, L. P.	2,400 00	866 29	Webber, R. G.	2,880 00	310 70
Longmoore, E. R. W.	2,580 00		Whiteside, H. W.	2,880 00	627 56
MacLean, R. F.	2,400 00		Wilby, G. V.	2,400 00	
MacLeod, H. S.	3,000 00	319 38	Wry, C. E.	2,400 00	318 44
Marritt, J. W.	2,580 00	714 61			

† Includes \$881.28 charged to Vote 10.

Wages of labourers and casual employees amounted to \$19,019.50.

A Includes the purchase of 6 new and 10 used cars at a net cost of \$10,469.89 after deducting allowances of \$1,458.04 for 5 used cars; 1 used station wagon was purchased for \$542.26.

B Payments were made to the Department of Public Printing and Stationery.

C The following employees, whose salary rates were under \$2,400 on March 31, 1947, or whose salary was paid from another account, received travelling expenses of \$300 or over: H. Baird, \$478.84; P. J. G. Baribeau, \$802.65; J. R. Bourassa, \$344.25; H. S. Cannon, \$413.26; A. Charlebois, \$461.73; H. M. Crockard, \$403.31; E. P. Cuppige, \$496.76; G. R. Elliot, \$346.85; R. Fredette, \$835.31; C. N. Freeman, \$346.44; J. A. Gervais, \$329.82; K. W. Howe, \$623.90; M. L. Jardine, \$325.98; J. L. Langlais, \$303.09; S. Laporte, \$676.88; R. J. Letourneau, \$850.49; J. S. MacCauley, \$547.51; R. J. N. Mayers, \$462.49; R. S. McGregor, \$387.85; C. S. Mellish, \$570.55; J. D. Michaud, \$763.56; R. Moore, \$393.84; E. K. Pearson, \$617.33; A. W. Rayner, \$345.62; W. R. Rigney, \$304.90; J. I. G. Ross, \$444.45; D. L. Tanguay, \$984.43; E. A. True, \$530.80; L. D. Ward, \$318.07; N. S. Wright (included under Vote 8).

EXPERIMENTAL FARMS SERVICE

Vote 13 Experimental Farms Service Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	65,335 00	67,063 91	67,063 91
Other Pay-list Items	120 00	125 02	125 02
Allotted from Vote 74, Salaries, etc.	2,835 14*	2,835 14	2,835 14
Equipment	300 00	300 00	300 00
Miscellaneous	300 00	500 00	500 00
Printing and Stationery	2,400 00	2,400 00	1,952 02
Supplies and Materials	500 00		
Telephones, Telegrams and Postage	300 00		
A Travelling Expenses	1,500 00	366 07	366 07
	<u>\$ 73,590 14</u>	<u>\$ 73,590 14</u>	<u>\$ 73,142 16</u>

* This Vote was supplemented by a transfer of this amount from Vote 74, Department of Finance (Section F) under authority of Treasury Board Minute T.325719B., of March 13, 1947.

As of March 31, 1947, there were 34 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. E. S. Archibald, \$8,000; H. C. Ensor, \$3,600; F. W. Graves, \$3,420; W. F. Hanchet, \$3,120; E. S. Hopkins, \$5,700; T. J. Kendrick, \$3,120; J. G. Laskie, \$2,820; J. McGurran, \$2,460; H. H. Merrill, \$2,940.

A E. S. Archibald received travelling expenses of \$3,215.11 (including \$2,503.58 charged to Vote 14 and \$350.50 to Vote 16).

Vote 14 (and Vote 702, Supplementary Estimates) Central Experimental Farm

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	734,385 00	693,446 83	693,446 83
Other Pay-list Items	200 00	200 00	194 28
A Buildings and Lands	77,520 00	95,717 99	95,717 99
B Equipment	44,840 00	44,840 00	38,607 86
Freight, Express and Cartage	3,740 00	3,803 18	3,803 18
Miscellaneous	4,080 00	4,080 00	2,098 26
C Printing and Stationery	29,825 00	26,498 79	26,160 34
Rents	2,560 00	2,637 25	2,637 25
Supplies and Materials	36,650 00	53,195 27	53,195 27
Feed	17,045 00	17,045 00	11,617 49
Telephones, Telegrams and Postage	1,835 00	2,087 21	2,087 21
D Travelling Expenses	32,687 00	41,815 48	41,815 48
	<u>\$ 985,367 00</u>	<u>\$ 985,367 00</u>	<u>\$ 971,381 44</u>

As of March 31, 1947, there were 167 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Armstrong, J. Maxwell ..\$	3,780 00		Kalbfleisch, W.	3,540 00	
Armstrong, J. Morris	3,720 00	\$ 334 86	Kellett, A.	3,000 00	
Baker, F. W.	2,400 00		Knowles, G.	2,820 00	391 00
Bertrand, P. (Aug. 2)	2,400 00		Kosin, I. L. (Aug. 15) ...	3,300 00	
Bird, S.	2,880 00		Lajoie, J. G. P.	2,700 00	1,005 66
Blair, D. S.	3,720 00	589 42†	Leahey, A.	3,720 00	920 94
Bowser, W. E.	3,000 00	582 54†	Logan, V. S.	2,700 00	
Boyce, J. H.	3,120 00		Lovell, T. C.	2,400 00	359 91
Braun, E.	3,000 00		Lyall, L. H.	2,580 00	
Browne, F. S.	3,840 00	803 05†	Maas, E. F.	2,700 00	466 51
Cann, D. B.	2,700 00	684 90	MacArthur, M.	3,120 00	
Cannon, H. B.	3,000 00		MacKenzie, C. D.	3,300 00	
Clayton, J. S.	2,700 00	575 10†	MacLean, A. J.	2,700 00	
Cooper, D. J.	2,700 00		MacLennan, H. A.	2,400 00	
Cordukes, W. E.	2,700 00		MacRae, N. A.	3,840 00	382 80†
Coutts, C. (Dec. 1)	2,700 00		MacVicar, R. M.	3,120 00	
Cowan, P. R.	3,600 00	2,750 78	Martyn, C. W.	2,400 00	
Davis, M. B.	5,040 00	1,993 44	McCooley, E.	2,580 00	
Deakin, A. (July 11) ...	3,180 00		McEvoy, E. T.	3,000 00	
Deltour, D. R.	2,400 00		McGregor, W. G.	3,600 00	
Derick, R. A.	3,600 00	563 00	Miller, H.	3,120 00	
Dickson, B. A.	2,700 00		Moss, H. C.	3,000 00	792 53†
Dickson, W.	3,000 00	496 84†	Muir, G. W.	4,440 00	644 75
Dimmock, F.	3,840 00	586 24	Nelson, N. T. (Dec. 1) .	4,140 00	
Donaldson, F. M.	2,700 00		Newman, L. H.	5,280 00	814 30
Eaton, E. L.	3,300 00	363 13	Novikoff, M.	2,700 00	
Eaves, C. A.	3,000 00		Nowosad, F. S.	3,120 00	
Edgar, J.	3,000 00		Odynsky, W.	2,700 00	742 05
Ehrlich, W. A.	2,580 00	372 53†	Oliver, R. W.	3,300 00	
Erdman, R. L.	2,700 00	606 71†	Parks, N. M.	3,120 00	1,938 74
Farstad, L.	2,820 00	1,197 51	Peters, T. W.	2,700 00	477 67
Ferguson, W.	3,300 00		Phillips, W. R.	3,420 00	620 50
Finn, B. J.	2,700 00		Preston, I.	2,700 00	
Fraser, E. B.	3,420 00		Richards, N. R.	2,820 00*	700 61
Fraser, J. G. C.	3,840 00	320 68	Ripley, P. O.	4,200 00	956 12
Gfeller, F.	3,120 00		Robertson, G. (Jan. 23)..	4,140 00	
Gibson, C. A.	2,400 00		Schroer, F. W.	2,580 00	665 49
Gilmore, L. E.	2,880 00		Stephen, W. A. (Feb. 6)..	2,700 00	
Gooderham, C. B.	3,840 00	961 71	Stevenson, T. M.	4,380 00	2,017 64†
Grant, E. P.	2,700 00		Stobbe, P. C.	3,000 00	638 41
Gross, R. A. (Sept. 17) ..	2,400 00		Stothart, J. G.	3,120 00	
Gutteridge, H. S.	3,420 00	902 60	Sylvestre, P. E.	3,300 00	332 54
Hamilton, D. G.	2,700 00		Taylor, A. G.	3,300 00	
Hill, H.	3,720 00	365 39	Tzogoëff, A. P.	2,580 00	
Hunter, A. W. S.	3,300 00	525 23	Ward, G. M.	2,580 00	
Hutchinson, R. J.	4,200 00	2,546 89†	Whiteside, A. G. O.	3,720 00	369 00
Jamieson, C. A.	3,120 00		Whiteside, G. B.	2,700 00	
Janzen, W. K.	2,700 00	458 63	Wicklund, R. E.	2,880 00	
Johnson, A. S.	2,580 00		Williams, S. B.	3,000 00	

† These items include the sum of \$1,282.41 charged to Vote 15, \$3,097.88 to Vote 16 and \$258.61 to Vote 477.

‡ Charged to Department of Finance, Vote 488.

Wages of labourers and casual employees amounted to \$273,195.75.

A Includes \$75,000 for the purchase of additional land for the Central Experimental Farm.

B Includes the purchase of 1 new car at a net cost of \$1,074.25 after deducting an allowance of \$548.08 for 1 used car; 7 new and 2 used trucks at a net cost of \$8,842.78 after deducting allowances of \$556 for 3 used trucks; 4 new tractors at a net cost of \$2,308.89 after deducting allowances of \$1,450 for 2 used tractors; and 1 combine at a net cost of \$1,159.35 after deducting an allowance of \$200 for 1 used combine.

C Payments were made to the Department of Public Printing and Stationery.

D The following employees, whose salary rates were under \$2,400 on March 31, 1947, or whose salary was paid from another account, received travelling expenses of \$300 or over: H. Aalund, \$597.61; E. S. Archibald (included under Vote 13); O. P. Bristol, \$714.45; L. A. Cabana, \$402.07; F. D. Cook, \$632.34; J. E. Gillespie, \$529.60; A. McKendrick, \$732.59; G. F. Millette, \$489.25; H. O. Ritchie, \$327.67; W. H. Shafer, \$531.91; N. R. Thompson, \$740.60.

Suppliers receiving \$5,000 or over: The Capital Hardware, \$7,254.41; Maple Leaf Milling Co., Limited, \$5,916.81.

Vote 15 (and Vote 703, Supplementary Estimates) Branch Farms and Stations and Illustration Stations

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus).....	1,549,626 00	1,549,615 29	1,516,400 56
Other Pay-list Items.....	725 00	735 71	735 71
A Buildings and Lands	154,845 00	154,845 00	149,142 58
B Equipment	199,042 00	194,596 88	157,153 20
Freight, Express and Cartage	19,076 00	19,076 00	17,639 10
Miscellaneous	30,670 00	32,442 33	32,442 33
C Printing and Stationery	27,499 00	30,171 79	30,171 79
D Rents	30,198 00	30,198 00	26,172 32
Supplies and Materials	162,295 00	162,295 00	153,414 38
Feed	50,799 00	50,799 00	49,811 71
Telephones, Telegrams and Postage	12,415 00	12,415 00	12,413 36
E Travelling Expenses	57,946 00	57,946 00	55,306 62
	<u>\$2,295,136 00</u>	<u>\$2,295,136 00</u>	<u>\$2,200,803 66</u>

As of March 31, 1947, there were 327 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement. The house allowances shown in parentheses are additional to the salary rate shown.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abbott, J. W.	\$ 2,724 00	\$ 864 03	Buckley, G. F. H.	3,120 00	
Adamson, R. M.	3,000 00		Buglass, E.	2,400 00	
Aitken, H. C. (Oct. 1) ..	3,600 00		Burns, W. T.	3,000 00	830 32†
Allard, J. O. P.	3,000 00	766 92	Byers, J. W. F.	2,940 00	618 89
Anderson, C. H.	2,700 00		Cameron, C. D. T.	2,700 00	463 63
Anderson, D. T.	2,700 00		Carder, A. C.	2,580 00	
Anderson, R. H.	3,000 00	595 46†	Caron, R.	2,880 00	1,180 05†
Anstey, T. H.	2,700 00		Casserley, L. M.	2,700 00	478 93
Atkinson, F. E.	3,600 00		Chapman, F. M.	2,700 00	644 26
Ayers, H. D.	2,580 00		Chester, H.	3,300 00	355 74†
Aylesworth, J. W.	2,700 00	443 74	Chipman, E. W.	2,700 00	
Bailey, C. F.			Clark, J. A. (Feb. 2) ...	4,140 00	
(Mar. 18)	4,140 00	314 37	Clarke, M. F.	3,000 00	558 34†
Baird, W. W.	4,140 00		Clarke, S. E.	3,120 00	966 87†
Ballantyne, H. R.	2,700 00		Cowan, J. R. (Feb. 5)...	3,120 00	
Ballantyne, J. P. S.			Cram, W. H.	2,700 00	
(May 10) (house, \$360) ..	3,120 00		Cram, W. W.	2,580 00	
Barrett, A. E.	3,420 00	537 10†	Crossley, J. H.	3,000 00	
Belanger, J. A.	3,000 00		Darrocke, J. G.	2,400 00	
Bellefleur, L. J.	3,000 00	940 54	Davidson, J. G.	3,000 00	
Belzile, J. A.	3,540 00		Davies, H. T.	2,700 00	
Black, W. N.	2,700 00	701 04	DeLong, G. E.	3,300 00	443 55†
Blakely, R. M.	2,700 00	493 07†	Denike, G. N.	3,600 00	1,347 01†
Bligh, R. D. L.	3,300 00	568 17	Edwards, C. A.	3,120 00	
Bolton, J. L.	3,120 00		Fisher, D. V.	3,000 00	
Bordeleau, R.	3,600 00		Forest, B.	2,700 00	
Breakey, W. J.	3,000 00		Friesen, H. A.	2,700 00	
Britten, E. J.	3,000 00		Gauthier, F. M.	2,700 00	
Brown, D. A.	3,000 00	527 89†	Gervais, J. L. P.	3,000 00	

PUBLIC ACCOUNTS: PART II

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gibson, W. H.	4,140 00		Noble, S. R.	2,580 00	522 34
Gibbey, J. A.	2,580 00	1,097 65	Nonnecke, I. L.	2,700 00	
Girard, J. H.	3,000 00		Ouellett, A. E.	2,700 00	
Godbout, J. E.	2,700 00		Ounsworth, L. F.	2,400 00	
Goring, E. T.	2,700 00		Owen, C. W.	2,700 00	
Gosselin, F. X.	2,700 00	980 22	Palmer, A. E.	3,900 00	870 97†
Goulden, C. H.	4,260 00		Palmer, R. C.	3,900 00	
Griesbach, L.	2,700 00		Parent, R. C.	3,000 00	707 81
Guitard, A. A.	2,700 00		Peake, R. W.	3,000 00	470 60†
Gunn, C. K.	3,300 00	403 26	Pelletier, J. R.	3,960 00	465 00
Hall, E. R.	3,000 00		Peterson, R. F.	3,420 00	
Hall, R. M.	3,000 00	1,765 26	Platt, A. W.	3,300 00	1,192 65†
Hargrave, H. J.	3,600 00	1,118 34†	Rasmussen, H. K. C. ...	3,600 00	899 48†
Harrison, G. B.	2,580 00		Reed, F. H. (Sept. 3)...	3,660 00	
Harrison, T. B.	3,000 00	345 18	Reid, E. C.	2,700 00	
Haslam, R. J.	3,300 00		Richardson, F. J.		
Hay, W. D.	3,000 00	1,356 04†	(Mar. 31)	2,700 00	
Helgason, S. B. (Mar. 31)	3,000 00		Richardson, W. S.	3,300 00	
Hicks, W. H.	4,140 00	456 75	Sackville, E. C.	2,700 00	705 57†
Hill, K. W.	3,000 00		Ste. Marie, C. E.	3,480 00	
Hilton, S. A.	3,300 00	416 75	Ste. Marie, J. U. A. ...	4,140 00	618 60
Hoegstedt, B. S.	2,700 00		Schurman, D. C.	3,300 00	
Hope, G. W.	3,000 00		Scott, W. A.	2,700 00	
Hopper, R. M.	3,300 00		Sexsmith, J. J. P.	3,000 00	
Hornby, C. A.	2,580 00		Shewfelt, A. L.	3,000 00	384 07†
Hutton, F. V.	3,480 00		Slen, S. B.	2,580 00	
Janzen, P. J.	2,700 00	776 53†	Smith, M. C.	2,580 00	480 03†
Jenkins, B. C.	3,000 00		Stacey, E. C.	3,300 00	583 91
Johnston, A.	2,580 00		Stelfox, H. B.	2,700 00	339 69†
Johnston, W. H.	3,300 00	371 90†	Sterling, J. D. E.	2,580 00	
Kelsall, A.	3,960 00		Stinson, F. A.	3,120 00*	
Kemp, H. J.	3,180 00		Strachan, C. C.	3,000 00	
Kerr, W. L.	3,240 00		Taylor, D. K.	2,700 00	
Kinsman, F. B.	3,000 00	770 17	Thompson, J. L.	3,000 00	
Knights, J. K.	3,000 00	991 91	Thomson, L. B.	4,560 00	1,116 18†
Knowles, R. P.	3,000 00		Tinline, M. J. (Oct. 14)		
Knsch, A. G.	3,000 00		(house, \$360)	3,120 00	
Laplante, J. E.	2,700 00		Tinney, B. F.	3,300 00	
Leebe, J. S.	3,000 00		Tisdale, E. W.	3,300 00	709 05†
Leggett, H. N. W.	2,700 00	340 13†	Ure, C. R.	3,000 00	
Leslie, W. R.	4,140 00	301 76†	Van Nice, E.	3,000 00	
MacBean, K.	2,700 00	311 63	Vickery, L. S.	2,700 00	
MacKenzie, J. M. F. ...	3,300 00		Walker, J.	3,540 00	718 11†
MacKey, E. M.	3,120 00	500 09	Walker, P. H.	2,700 00	
MacNaughton, W. N. ...	2,700 00		Walkof, C.	3,000 00	
Mann, A. J.	3,000 00		Warren, G. C.	2,700 00	
Matthews, G. D.	3,780 00	597 66†	Welsh, J. N.	3,420 00	
McBean, D. S.	2,580 00	905 05†	Wendhart, A.	2,580 00	
McCurdy, E. V.	2,700 00		White, R. G.	2,700 00	
McFadden, A. D.	3,000 00	439 15†	White, W. J.	3,420 00	461 49†
McPhail, M. J.	3,480 00	340 93	Whiting, F.	2,880 00	
Montreuil, J. E.			Wilcox, J. C.	3,000 00	388 70
(Oct. 1) (house, \$420)	3,420 00		Wilner, J.	2,700 00	701 12†
Moore, J. F.	2,700 00		Wilson, H. E.	3,300 00	
Mortimer, C. G.	2,580 00		Wilton, A. W.	2,580 00	868 48†
Moynan, J. C.	4,260 00	672 00	Woods, J. J.	3,300 00	522 49
Murwin, H. F.	3,900 00	677 09	Young, L. C.	3,120 00	

†These items include the sum of \$209.71 charged to Vote 2, \$370.54 to Vote 14, and \$13,940.06 to Vote 16.

Wages of labourers and casual employees amounted to \$724,242.93.

A Includes \$7,508.09 for construction at Sutherland, Sask., of a root cellar and machine shed and also the purchase of land as follows: Harrow, Ont., \$30,000; McDonald's Corners, N.B., \$4,500; Beaverlodge, Alta., \$4,000; and Lacombe, Alta., \$8,000.

B Includes the purchase of 3 new and 3 used cars at a net cost of \$5,279.95 after deducting allowances of \$650.80 for 2 used cars; 3 new and 2 used trucks, \$3,357.36; 13 new and 5 used tractors at a net cost of \$14,145.97 after deducting allowances of \$841 for 2 used tractors; 3 threshers, \$2,669.24; 1 lathe, \$1,948.84; and 3 sprayers, \$3,353.50.

C Payments were made to the Department of Public Printing and Stationery.

D Includes payment for rental of 153 Illustration Stations, \$19,276.

E The following employees whose salary rates were under \$2,400 on March 31, 1947, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: A. Belzile, \$470.39; D. S. Blair (included under Vote 14); R. M. Bowlby, \$1,029 (charged to Vote 16); J. E. Britton, \$731.48; F. S. Browne (included under Vote 14); R. Cairns, \$625.53; J. B. Dore, \$700.01 (including \$86.25 charged to Vote 16 and \$386.46 to Vote 37); R. H. Dunlop, \$1,143.78 (charged to Vote 16); C. H. Keys, \$531.21 (including \$56.56 charged to Vote 16); V. J. Lowe, \$375; D. J. MacDonald, \$369.74 (including \$286.28 charged to Vote 16); A. S. MacLellan, \$404.87; E. B. Martin, \$425.47 (including \$416.27 charged to Vote 16); R. G. Martin, \$863.85 (charged to Vote 16); J. W. McCormick, \$401.27; G. Provencher, \$741.85; H. A. Rogers, \$601.46; L. R. Schlosser, \$304.07 (charged to Vote 16); W. A. Van Haerlen, \$362.58 (charged to Vote 16); H. W. Williams, \$546.36 (charged to Vote 16); J. C. Woodward (included under Vote 9).

Suppliers receiving \$5,000 or over: J. Clark & Sons, Limited, \$5,132.13; Harrow Farmers' Co-operative Association, Limited, \$5,543.30; Imperial Oil, Limited, \$13,925.09.

A comparative statement of revenues and expenditures follows Vote 16.

Vote 16 Prairie Reclamation (Cultural work formerly under Prairie Farm Rehabilitation Act), including appointments that may be required to be made notwithstanding anything contained in the Civil Service Act

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	232,585 00	254,125 50	254,125 50
Buildings and Lands	1,800 00	1,800 00	1,445 01
A Equipment	58,625 00	27,919 12	27,919 12
Freight, Express and Cartage	3,650 00	3,650 00	2,347 20
Miscellaneous	38,150 00	23,976 85	4,959 66
B Printing and Stationery	13,650 00	13,650 00	11,572 25
C Rents	7,090 00	29,704 50	29,704 50
Supplies and Materials	44,080 00	44,080 00	40,986 14
Feed	570 00	1,294 03	1,294 03
Telephones, Telegrams and Postage	3,950 00	3,950 00	2,971 86
D Travelling Expenses	47,190 00	47,190 00	38,316 59
	<u>\$ 451,340 00</u>	<u>\$ 451,340 00</u>	<u>\$ 415,641 86</u>

As of March 31, 1947, there were 22 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. J. B. Campbell, \$3,000; J. L. Doughty, \$3,300; J. P. Ficht, \$3,000; R. Foster, \$2,580; J. J. Lehan, \$2,580; R. E. McKenzie, \$2,580; W. H. Shafer, \$2,700; W. J. Staple, \$2,880.

Wages of labourers and casual employees amounted to \$213,461.22.

A Includes the purchase of 1 truck for \$1,729.08; 2 new tractors at a net cost of \$1,071.70 after deducting an allowance of \$450 for 1 used tractor; 1 new combine at a net cost of \$1,514.42 after deducting an allowance of \$450 for 1 used combine; and 4 sprayers \$1,276.76.

B Payments were made to the Department of Public Printing and Stationery.

C Includes payment for rental of 43 sub-stations, \$21,136.

D Travelling expenses of \$300 or over (included under Votes 13, 14, 15 and 37) were paid to: R. H. Anderson; E. S. Archibald; R. M. Bowlby; E. Buglass; R. Caron; H. Chester; J. S. Clayton; G. E. DeLong; G. N. Denike; R. H. Dunlop; W. A. Ehrlich; R. L. Erdman; T. S. Forsaith; H. J. Hargrave; W. D. Hay; P. J. Janzen; H. N. W. Leggett; E. B. Martin; R. G. Martin; G. D. Matthews; D. S. McBean; A. D. McFadden; H. C. Moss; A. E. Palmer; J. S. Parker; R. W. Peake; A. W. Platt; H. K. C. Rasmussen; E. C. Sackville; L. R. Schlosser; H. B. Stelfox; E. W. Tisdale; W. A. Van Haerlen; W. J. White; H. W. Williams; J. Wilner; A. W. Wilton.

J. B. Campbell received travelling expenses of \$638.65 (including \$298.76 charged to Vote 15) and J. L. Doughty, \$453.53.

Imperial Oil Limited received \$6,804.42.

PUBLIC ACCOUNTS: PART II

PRODUCTION SERVICE

Vote 17 (and Vote 704, Supplementary Estimates) Production Service Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	40,585 00	41,495 00	41,232 44
Other Pay-list Items	100 00	100 00	95 54
Miscellaneous	50 00	10 00	9 57
Supplies and Materials	100 00	50 00	50 00
Printing and Stationery	600 00	800 00	661 10
Telephones, Telegrams and Postage	300 00	80 00	56 41
Travelling Expenses	1,000 00	200 00	199 60
	<u>\$ 42,735 00</u>	<u>\$ 42,735 00</u>	<u>\$ 42,304 66</u>

As of March 31, 1947, there were 18 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. L. A. Bissell, \$3,600; R. S. Hamer, \$7,200; H. A. Kelly, \$3,000; B. M. Sands, \$2,880.

Vote 18 Health of Animals—Administration of Animal Contagious Diseases Act, and Meat and Canned Foods Act

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	1,696,558 00	1,669,158 00	1,630,399 50
Other Pay-list Items	1,000 00	1,600 00	1,364 35
Buildings and Lands	2,500 00	12,000 00	3,306 45
A Equipment	35,000 00	28,000 00	23,371 48
Express, Freight and Cartage	4,300 00	4,300 00	3,373 02
Miscellaneous	15,500 00	26,000 00	23,849 02
Professional Services, including medical and legal fees	1,150 00	4,950 00	2,749 27
B Printing and Stationery	22,000 00	27,000 00	25,440 72
Rents	6,500 00	6,500 00	5,906 45
Supplies	42,000 00	44,000 00	39,435 89
Telephones, Telegrams and Postage	17,000 00	20,000 00	19,390 49
C Travelling Expenses	260,000 00	260,000 00	250,230 87
	<u>\$2,103,508 00</u>	<u>\$2,103,508 00</u>	<u>\$2,028,817 51</u>

As of March 31, 1947, there were 663 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, A. W.	\$ 3,000 00	\$ 1,735 11	Beggs, R. E.	3,120 00	
Allan, F. J. (Jan. 14)	2,820 00		Bellavance, J. A. R. (Jan. 22)	2,580 00	1,071 65
Ambridge, W. G.	2,580 00		Bennett, J. E.	3,060 00	990 41
Andrew, A. T.	3,060 00	1,320 55	Bett, A. W.	3,060 00	1,259 14
Andrich, J. J.	2,820 00	1,031 23	Bigland, C. H.	2,580 00	
Andries, A. J.	3,120 00	956 57	Bilyea, R. J.	3,000 00	
Annis, J. T.	2,820 00	932 92	Blackwood, A. C.	3,180 00	1,159 09
Armstrong, F. R. (May 9) ..	3,300 00		Blyth, R. (Feb. 15)	3,420 00	1,009 85
Barker, M.	5,700 00		Boast, C. R.	3,060 00	684 79
Baskette, W. D.	3,120 00	1,191 04	Boast, R. D.	3,000 00	
Batty, W. C.	3,060 00		Boutin, V.	2,580 00	719 74
Baux, G. A.	2,700 00		Bovaird, J. R.	3,120 00	809 53
Beach, A. O.	2,700 00		Bowerman, R. J.	3,180 00	
Beauchemin, G.	3,420 00	1,807 30	Bowes, E. D.	3,000 00	
Beaudry, J. E. (Nov. 1) ..	3,000 00		Bowie, J. S.	3,300 00	
Beaver, N. G.	3,060 00	328 40	Boyer, J. A.	3,300 00	416 27
Beemer, A. O.	2,820 00	343 76			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Brossard, G. A.	3,060 00	2,063 18	Forbes, H. L.	3,000 00	841 62
Brown, E. L.	3,120 00	1,230 44	Foster, O. A.	3,180 00	
Browne, D. J. (Mar. 31) ..	2,580 00		Fox, R. G. D.	3,060 00	1,243 24
Browne, E. W. (July 2) ..	2,400 00*	511 65	Gagnon, J. G.	3,300 00	1,704 26
Browne, G. N.	3,060 00		Gahagan, R. G.	2,580 00	897 27
Brunet, O.	3,060 00	2,305 67	Gallivan, J. F.	2,820 00	
Bruyas, A. G. M.	2,940 00	388 63	Gauvin, E. C.	3,420 00	
Buckle, F. W.	2,820 00	577 84	Gear, J. W. H.	3,180 00	
Burns, H. J.	2,580 00		Gibbs, H. F.	2,580 00	
Byer, L. C. (May 1)	2,400 00		Gibson, A. B.	3,120 00	1,299 67
Cain, C. S.	3,060 00	950 45	Gibson, H. H.	3,000 00	952 74
Caldwell, H. L.	3,300 00	1,057 70	Giebelhaus, S. P.	3,180 00	
Campbell, J. W.	2,580 00		Gilbert, R. T.	3,000 00	1,372 76
Carey, J. C.	3,120 00		Gilson, S. L.	2,940 00	1,535 45
Carey, M. L.	3,300 00	982 70	Gleason, J. L.	3,060 00	879 65
Carlson, E. E.	3,120 00	1,482 30	Gonneville, J. A. L.	2,940 00	
Carter, F. G.	2,580 00	558 68	Goossen, I.	2,700 00	383 25
Catley, S. L. C.	3,060 00		Goyer, H.	2,940 00	
Catt, R. B.	3,060 00	1,671 05	Gray, E. W.	2,820 00	1,755 82
Chagnon, J. E. M.	3,420 00		Grogan, W. S.	2,820 00	
Chapman, R. G.	3,180 00		Gruer, D.	3,300 00	1,204 88
Charest, P.	3,060 00		Hall, O.	4,380 00	
Chester, K. B. L.	3,000 00	1,303 04	Hamilton, H. H. (July 13) ..	2,520 00	
Childs, T.	4,800 00	1,890 76	Hanlon, P. F.	2,700 00	615 59
Chiles, J. N.	2,700 00		Hammore, G. S.	3,180 00	
Christian, I.	3,600 00		Harrop, E. N.	3,060 00	1,844 51
Christie, N. D.	4,080 00	649 74	Haslett, S. J.	3,060 00	1,470 01
Christie, V. V.	4,080 00	702 41	Hawkins, D. J.	2,580 00	
Clarke, J. N.	2,700 00		Hebert, H. G. (Sept. 1) ..	2,880 00	
Clarkson, W.	3,060 00	2,387 30	Henry, R. H.	3,000 00	1,561 99
Clement, F. D. H. (May 9) ..	2,400 00		Hetherington, C. K.	2,940 00	646 50
Cloutier, R. (Oct. 1)	2,580 00		Higginson, J. W.	3,060 00	922 30
Coleman, N. J.	3,060 00	592 11	Hill, S. A.	3,060 00	301 24
Colton, C.	3,060 00		Hodam, G. F.	2,580 00	
Collacutt, G. H.	3,300 00	1,438 47	Hodgins, W. C.	3,060 00	
Corbett, E. R.	3,300 00		Hoey, W. J.	3,120 00	
Cornish, T. J.	3,300 00	1,803 19	Hogan, J. D.	3,060 00	332 40
Cousineau, L.	2,820 00		Home-hay, P. E.	2,580 00	
Couture, J. N. L.	4,080 00	1,562 04	Hopkins, A. W.	3,060 00	916 38
Cowan, H. W.	3,300 00	971 72	Houston, J. E.	3,180 00	
Cowie, R. G.	3,060 00	2,060 45	Howden, W. J. (Dec. 24) ..	3,000 00	
Craig, H. W.	2,820 00	1,429 75	Howell, H. N.	3,060 00	766 23
Curdit, G. C.	3,000 00		Hyslop, H. T.	3,420 00	
Daigneault, F. A.	3,060 00		Irwin, I. B.	3,060 00	994 15
Davidson, J. G.	3,300 00	696 50	James, N. V.	3,000 00	1,688 16
Davidson, W. B. (transferred to Vote 6, Mar 1) ..	3,060 00		Jasmin, E. E.	2,820 00	388 57
Davison, S. A.	3,180 00		Jelly, G. A.	3,060 00	2,058 09
Dellert, R. B.	3,180 00		Jobin, J. E. L.	3,000 00	2,974 49
Derome, C. E.	3,300 00	656 01	Jones, F. O.	3,060 00	
Douglas, K. L.	3,060 00		Julien, R.	3,060 00	3,131 01
Doutre, J. P.	2,580 00	940 26	Jull, G. N. (Apr. 6)	2,640 00	
Drennan, W. J.	3,060 00	1,277 77	Kaine, J. C. M.	3,000 00	
Dufresne, J. B.	3,060 00		Kee, N. N. R.	3,000 00	638 90
Edmunds, J. A.	2,820 00		Kelly, R. W.	3,060 00	1,852 20
Edwards, C. L.	3,300 00	649 84	Kesten, S. H.	3,060 00	1,807 09
Ellah, J. N.	3,060 00	541 60	Knapp, H. E.	2,820 00	2,081 90
English, D. N.	2,820 00	346 34	Knight, S. W.	2,580 00	
English, J. R.	2,820 00	1,566 60	Labelle, G. T.	3,720 00	786 20
Evans, J. F.	3,060 00		Labelle, J. A.	3,060 00	2,364 45
Fasken, J. W. R.	3,600 00	488 54	Laberge, J. E. (Apr. 30) ..	2,640 00	
Ferris, L. H.	3,300 00	589 10	Laberge, J. E. G. (June 14) ..	2,400 00	
Filion, J. P. R. (Apr. 1) ..	2,400 00		Laberge, L.	3,060 00	1,819 03
Flook, B. C.	3,300 00	1,162 24	LaSalle, J. B. A.	2,700 00*	313 79
			Latimer, C.	2,820 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lay, R. H.	4,080 00	450 24	Nicholson, W. R. (Oct. 7)	2,700 00	
Leadbeater, J. A.	3,420 00		Norquay, J. P.	2,580 00	648 46
LeBlond, J. E.	3,420 00	980 25	Norton, W. M.	3,060 00	
LeClaire, H. A.	2,580 00		Notting, E. S.	3,120 00	746 79
Ledgerwood, G. A.	2,820 00		O'Brien, R. B.	3,000 00	2,270 91
Lefebvre, F.	3,060 00	439 81	O'Connor, W. P.	2,820 00	
Lefebvre, J. H. G.	3,060 00	1,077 87	O'Donoghue, J. G.	2,580 00	
Legare, J. D. E.	2,820 00		O'Neill, J. J.	2,700 00	
Legault, E. C.	2,580 00		Owers, A. E.	3,060 00	
Lemieux, J. U.	3,060 00	1,446 99	Parmiter, F.	4,380 00	
Leslie, J. H.	2,820 00	324 75	Patton, W. T.	3,060 00	
Levie, L. G.	2,700 00	1,032 12	Payette, M. E.	2,700 00	377 79
Lewis, A. E.	2,820 00	1,233 62	Penhall, G. R.	3,300 00	740 59
Lomas, J. C. (Sept. 7) ..	2,400 00	568 44	Perry, J. N.	3,120 00	
Lowrie, M. I.	3,060 00		Persson, W. D.	2,820 00	1,020 95
Lundie, A. C.	3,720 00	809 14	Peter, N. H.	2,820 00	
MacDonald, H. E.	3,060 00	1,468 61	Phillips, N. C. (July 16) ..	2,400 00	
MacDonald, R. S.	2,820 00	2,107 43	Pook, G. G.	3,120 00	
MacDougall, W. F.	3,060 00	1,561 21	Porlier, J. G. J.	2,820 00	1,067 95
MacGillvray, A. J. (Nov. 1)	2,580 00		Powley, F. J.	2,820 00	
Mack, J. S.	3,060 00	1,129 75	Prest, V. E.	2,580 00	460 25
MacLennan, J. C.	3,060 00	2,022 66	Priestly, P.	3,120 00	
Mahaffy, N. L.	3,000 00	1,160 99	Privee, R. H. J.	2,820 00	
Manning, E. W. C.	2,820 00	318 65	Purdy, J. W. (Feb. 5) ...	3,300 00	
Marcil, J. A.	3,120 00	1,804 34	Racicot, R.	3,180 00	
Marriott, W. H.	3,120 00		Rajotte, G. H.	2,580 00	
Mason, R. M.	3,180 00		Rajotte, R. R.	2,580 00	
Masse, R.	2,700 00		Rammage, C. S. (July 10) ..	2,400 00*	390 83
Mathews, F.	3,060 00		Rankin, G.	2,940 00	
McCabe, W. J.	2,580 00		Read, F. O.	2,820 00	854 35
McCaskill, A. W.	3,120 00	1,179 68	Reckin, C. E.	3,120 00	1,469 65
McClenaghan, R. J.	3,180 00		Reed, O. J.	3,060 00	
McConnell, J. C.	3,060 00	2,056 33	Reeker, W. H.	2,580 00	
McCracken, W. A. S.	2,820 00	2,453 70	Ricard, J. A.	3,060 00	2,301 18
McDonald, H. G.	3,000 00	1,180 35	Richardson, C. L. H. ...	3,300 00	632 98
McEwen, A. E.	3,180 00		Rivington, R. H.	3,060 00	
McEwen, H. R.	3,000 00		Robertson, A.	3,060 00	553 75
McFarlane, A. M.	3,060 00	1,757 83	Robson, I.	3,120 00	838 71
McKee, S. C.	3,060 00		Rose, G. A.	4,080 00	2,519 26
McKenzie, P. G.	3,120 00	490 60	Ross, W. A.	3,120 00	379 21
McLeish, V.	3,060 00		Rothmel, E. L.	2,580 00	
McLellan, D. J.	3,420 00		Roy, J. A. G.	2,820 00	3,622 76
McLellan, J. A.	3,060 00		Rushton, F. (Apr. 10) ..	2,400 00	
Meilleur, J. U. V.	3,120 00		Samt, F. F.	3,120 00	978 41
Midwinter-Steane, F. ...	3,000 00	1,823 97	Salisbury, E.	2,940 00	
Mignault, J. N. E.	2,820 00		Scafe, D. C.	3,120 00	
Miller, J. C.	2,820 00		Schill, C. C.	3,060 00	959 78
Milner, R. J.	3,720 00	769 44	Schmidt, N. P.	2,820 00	612 86
Monroe, A. R.	3,060 00	1,279 70	Schnell, F. H.	3,060 00	
Moore, L.	2,820 00	1,311 31	Seymour, W.	3,420 00	
Morgan, C. E.	3,060 00	463 65	Shain, N. J.	2,580 00	
Morris, A. P.	3,120 00	333 20	Shepherdson, J. S.	3,000 00	1,120 19
Mount, H. F.	2,820 00		Shonyo, J. H.	3,420 00	822 40
Moynihan, W.	4,080 00	514 40	Simard, P. E.	3,000 00	1,096 35
Mulchinnock, W. J.	2,700 00		Skelton, R. T.	3,060 00*	
Mustard, H. W. (Apr. 1) ..	3,000 00		Smith, F. W. B.	3,720 00	1,428 24
Mutrie, R. D.	3,060 00		Snyder, O. A. K.	3,060 00	333 43
Myers, G. E.	2,820 00	2,981 36	Sorel, J. E.	2,940 00	
Nadeau, J. A. R.	2,940 00	2,546 74	Speirs, W.	3,060 00	1,610 26
Naismith, J. W.	3,060 00	430 40	Spence, T. H.	2,820 00	1,456 55
Neely, M. J.	3,060 00	380 24	Spencer, H. C.	2,700 00	1,287 12
Nesbitt, J. E.	3,300 00	688 29	Sproston, H.	3,120 00	
Nichol, G. A.	3,060 00		Sproule, J. D.	2,700 00	
Nicholls, W. E.	3,060 00		Squirrel, L. H.	2,820 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Stanford, J. A.	3,300 00	1,715 32	Towill, F. W.	3,000 00	2,226 89
Steele, G. I.	2,820 00	1,356 24	Troalen, H. J. M. F. ...	2,820 00	2,817 85
Steen, C. M. (Feb. 1)..	3,420 00	3,511 52	Troalen, R.	2,700 00	643 65
Steen, J.	3,420 00	361 14	Trudeau, J. L.	3,280 00	
Stevens, W. W.	3,180 00		Trudel, J. O. D.	2,820 00	
Stobart, A.	3,060 00	541 58	Tupling, R. G.	2,940 00	
Stoneman, W. J.	3,060 00	1,413 22	Turnbull, R. B.	2,580 00	
Storey, H. C.	3,420 00	1,192 02	Turner, J. R.	3,060 00	581 17
Storry, W. J. (May 6)..	2,400 00*		Twiss, R. I.	3,060 00	
Stuart, J. M.	3,300 00		Villeneuve, P. (Jan. 30)..	2,820 00	
Stubbs, W. F. R.	3,060 00	1,724 12	Waggoner, L. R.	2,940 00	
Swaile, L. H.	3,300 00		Wagner, A. C.	3,060 00	1,053 25
Swanson, J. A.	2,820 00		Wall, S. L.	3,000 00	1,101 68
Tanner, A. C.	3,120 00		Watson, D. D.	2,580 00	
Taylor, H. A.	2,820 00		Watt, H. J.	3,120 00	1,594 22
Tennant, W.	3,300 00	368 20	Way, A. J.	3,060 00	2,185 60
Theoret, J. A.	3,060 00	2,304 18	Wheatley, R. H. B. (Mar. 2)	3,000 00	
Theoret, J. H.	3,000 00	1,758 68	White, A. A.	3,060 00	658 56
Thomas, E. B.	3,060 00		Willick, E. A.	3,120 00	
Thompson, D. W.	2,820 00	2,237 26	Wood, F.	3,300 00	
Thompson, J. T.	2,580 00	1,686 15	Young, C. (Nov. 2) ...	3,000 00	554 79
Thompson, S. N.	3,000 00	1,688 09	Younghusband, A. W. ...	3,060 00	1,353 44
Thomson, G. D.	2,580 00		Younghusband, H. M. ..	3,300 00	1,253 39
Thomson, W. G.	3,300 00				

Wages of labourers and casual employees amounted to \$31,421.81.

A Equipment. Includes the purchase of 26 new cars at a net cost of \$23,619.99 after deducting allowances of \$11,661.72 for 25 used cars.

B Printing and Stationery. Payments were made to the Department of Public Printing and Stationery.

C Travelling Expenses. The following employees, whose salary rates were under \$2,400 on March 31, 1947, or whose salary was paid from another account, received travelling expenses of \$300 or over: J. H. O. Armstrong, \$1,121.41; F. J. Berrigan, \$840.05; R. L. Burns, \$634.23; R. Clendinning, \$314.27; W. T. Cumming, \$675.96; J. W. Currie, \$907.70; W. B. Davidson (included under Vote 6); J. D. Donnelly, \$369.12; A. Dufresne, \$1,760.03; J. R. Dupont, \$344.81; J. R. Durand, \$324.83; S. L. Hanlon, \$359.76; W. T. Harrison, \$407.03; S. Herrick, \$722.75; A. Hoffstetter, \$507.04; F. W. Hughes, \$1,152.84; J. Johnstone, \$427.33; W. V. Jones, \$676.88; M. M. LeBlanc, \$734.69; T. Lefebvre, \$1,266.51; H. Lord, \$390.40; P. G. MacFarlane, \$457.56; W. J. McDonnell, \$379.98; A. C. McLean, \$704.23; W. F. Mitchell, \$791; E. S. Mousseau, \$365.94; K. S. Nicol, \$1,259.36; C. P. O'Connell, \$2,420.78; D. J. Perdue, \$3,270.27; R. J. Riley, \$433.96; H. M. Underwood, \$765.15; G. H. Watson, \$374.37; A. E. Webber, \$392.27.

Suppliers receiving \$5,000 or over: Ayerst, McKenna & Harrison Limited, \$12,022.50; Connaught Medical Research Laboratories, \$7,672.82; Ketchum Manufacturing Co., Limited, \$10,299.03.

Vote 19 Health of Animals—Compensation for Animals Slaughtered	373,036 00
Expenditures	\$ 162,425 58

These expenditures represent compensation to owners of cattle and other animals slaughtered in the control and eradication of contagious diseases, as provided in the Animal Contagious Diseases Act. The basis of compensation is two-thirds of the market value of the slaughtered animal as determined by a departmental inspector, but within certain limits stated in the Act.

The following is a distribution of expenditures by provinces: Nova Scotia, \$1,464; Prince Edward Island, \$210.26; New Brunswick, \$286; Quebec, \$57,016; Ontario, \$78,972.32; Manitoba, \$17,903; Saskatchewan, \$3,936; Alberta, \$1,767; British Columbia, \$871.

Vote 705 Health of Animals—To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates

	Estimates	Expenditures
Lambert, Lucien, St. Gregoire, Que.	34 00	34 00
Campbell, J. M., Lamont, Alta.	83 33	83 33
Wilson, Howard, Lamont, Alta.	83 33	83 33
	<u>\$ 200 66</u>	<u>\$ 200 66</u>

Vote 20 Live Stock and Poultry

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus).....	455,885 00	450,185 00	444,638 47
Other Pay-list Items	725 00	800 00	750 62
A Equipment	25,000 00	14,000 00	12,908 03
Freight, Express and Cartage	13,000 00	13,000 00	12,909 49
Miscellaneous	2,000 00	1,500 00	1,219 01
B Printing and Stationery	20,000 00	25,000 00	20,671 06
C Live Stock Improvement Clubs	61,000 00	31,000 00	30,346 18
D Premiums on Pure Bred Sires	45,478 00	42,478 00	40,986 20
Professional Services	450 00	450 00	247 75
E Purchase of Live Stock	71,416 00	91,041 00	90,853 10
Rents	1,671 00	1,671 00	1,361 15
Supplies and Materials	15,000 00	15,000 00	12,199 95
Telephones, Telegrams and Postage	8,000 00	8,500 00	7,459 47
F Travelling Expenses	120,000 00	145,000 00	144,721 55
	<u>\$ 839,625 00</u>	<u>\$ 839,625 00</u>	<u>\$ 821,272 03</u>

As of March 31, 1947, there were 237 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bernier, P. E.	\$ 3,240 00*	\$ 1,026 95	Labissonniere, G.	2,460 00	1,112 27
Blacklock, J. R.	2,460 00	2,514 86	Lefebvre, J. C.	3,120 00	745 69
Bodnar, T.	2,820 00	968 31	Leslie, F. J.	3,000 00	1,065 19
Bouchard, C.	3,000 00	1,401 78	MacCharles, H. K.	2,820 00	1,027 49
Byers, J. G.	3,480 00	3,319 60	MacKenzie, C. F.	3,000 00	1,194 06
Chabot, A. (Mar. 1)	2,400 00		MacVannel, A. P.	3,960 00	341 57
Clay, H. W.	2,820 00	1,187 44†	Marcoux, G. A.	2,580 00	916 67
Coles, J. H.	3,300 00	1,780 21	McCallum, J. M.	5,400 00	2,615 65
Craft, A. C.	2,580 00	2,218 49	McMorrin, W.	2,580 00	846 78
Cross, V. I. C.	2,460 00		McMullen, W. S.	3,300 00	1,728 80
Curtis, N.	3,300 00	1,296 09	McMurtrie, E. C.	2,880 00	2,048 89
Darbey, A. J.	2,580 00	1,148 85	Norquay, J.	3,300 00	1,242 80
Davey, A. D.	3,780 00	1,306 45	Peterson, A. W.	4,560 00	1,194 57
Davies, W. D.	3,240 00	3,988 69	Pineau, E. F.	3,540 00	2,327 54
Desrosiers, A.	2,820 00	1,375 63	Powers, L. J.	2,460 00	
Dumaine, H.	2,880 00	1,844 53	Reid, H. D.	2,880 00	1,378 25
Ferns, S. J.	2,880 00	1,115 49	Roper, L. W.	2,580 00	1,882 00
Fleury, J. P. E.	3,300 00	519 51	Scotchmer, H. D.	2,580 00	2,438 53
Freeborn, S. G.	3,000 00	1,680 65	Semple, F. G. (Nov. 1) ..	2,940 00	
Girard, J. H.	2,700 00	1,537 69	Smith, J. B.	2,700 00	754 59
Graham, J. W.	3,300 00	1,183 90	Steele, J. A.	3,240 00	1,008 96
Graham, W. L.	3,300 00	735 89	Stratton, G. A.	2,880 00	945 70
Heon, H.	2,820 00	1,617 71	Syrotuck, M.	2,820 00	840 76
Irvine, S. D. (June 1) ..	2,520 00		Telfer, J. A.	3,240 00	3,094 17
Kavanagh, J. A.	2,940 00		Wells, K. F.	3,000 00	2,142 05
King, J. H.	3,000 00	1,556 56			

†Includes the sum of \$325.11 charged to Vote 29.

Wages of labourers and casual employees amounted to \$6,764.61.

A Payments amounting to \$4,975.22 were made to the Canadian Fairbanks-Morse Co., Ltd., for 499 hog scales to be re-sold, at cost, to producers of hogs. (P.C. 1444 of February 27, 1941, and P.C. 5/2814 of April 7, 1943). Proceeds from sales amounted to \$7,105.58 of which \$4,975.22 was credited to this allotment and \$2,130.36, representing sales of scales paid for in previous years, to Ordinary Revenue—Refunds of Expenditure. Also includes the purchase of 7 new cars at a net cost of \$7,023.38, after deducting allowances of \$2,285 for 6 used cars.

B Payments were made to the Department of Public Printing and Stationery.

C Consists of the following groups of payments:—

Horse Breeders' Clubs, \$2,879.63 (Manitoba, \$1,211.38; Saskatchewan, \$1,461.25; Alberta, \$207). The Department pays 75 cents for every mare bred plus 25 per cent of the service fee on such mares as prove to be in foal, plus \$1 for each registered pure bred mare in foal.

Grants to Horse Breeding Stations, \$6,122. To be eligible for a grant, a proprietor of a Breeding Station must own or control three or more stallions. The basis of the grant is \$187.50 per stallion.

Premiums under the Ram Club Policy, \$2,357.50. Under this policy, ram clubs deposit with the Department stated amounts for rams. The Department purchases the animals and absorbs any difference in costs.

Club Work (prize money, etc. shared jointly with the provinces) \$18,987.05—Cattle Clubs, \$15,748.58; Swine, Sheep and Poultry Clubs, \$2,013.97; Sheep Fairs, Bacon Shows, Foal Clubs, etc., \$1,224.50. The amounts shown represent the Dominion's share.

Many other departmental live stock policies entail payments in the nature of grants to clubs and the absorption of losses in free or partially free distribution of live stock. All are made on Ministerial authority from this allotment.

D Premiums to owners of pure bred stallions, \$38,376.20 (Nova Scotia, \$1,017.50; Prince Edward Island, \$683; New Brunswick, \$135; Quebec, \$30,377.20; Ontario, \$5,644.50; British Columbia, \$219). These premiums, which are shared jointly with the provinces according to a schedule for each province prepared by a Dominion-Provincial Board, are based on the class of stallion and the number of mares left in foal. The amounts shown represent the Dominion's share.

Ram Premium Policy, \$2,610 (shared jointly with the provinces—Nova Scotia, \$403.50; Prince Edward Island, \$212.50; New Brunswick, \$294; Quebec, \$1,700). The amounts shown represent the Dominion's share.

E Represents payments for the purchase of live stock and expenses of distribution under the following policies:

Sire Loan Policy, \$69,465.24 (bulls, \$66,414.42; rams, \$39.75; boars, \$3,011.07).

Sow Distribution Policy, \$5,260.95. Payments for the purchase of sows and expenses of distribution amounted to \$25,212.93; receipts from sales amounted to \$19,951.98 and were credited to this allotment.

Purchase of stallions from Great Britain, \$16,126.91. These stallions have been placed on Experimental Farms and loaned to Horse Breeding Stations.

F The following employees, whose salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: G. Beauregard, \$304.65; J. P. Belanger, \$392.83; S. Bergey, \$1,620.96; G. T. Blais, \$1,734.67; S. Bokma, \$564.32; D. H. Borden, \$1,311.58; J. K. Bradley, \$1,300.94; R. C. Brunelle, \$312.81; J. L. Campbell, \$1,041.95; A. E. Caron, \$415.62; R. E. Chapman, \$334.70; A. W. Clevett, \$1,667.36; P. E. Cote, \$1,802.55; A. Crawford, \$419.56; W. Davidson, \$925.35; F. Dumont, \$370.60; J. H. Erb, \$1,473.52; G. Flood, \$344.73; L. Foisy, \$1,215.14; A. L. Fribance, \$2,004.43; B. F. Galbraith, \$1,990.03; P. A. Galliot, \$855.63; G. Gamache, \$501.69; A. Goguen, \$1,663.38; P. R. Goodwin, \$514.90; J. A. Harding, \$385.30; C. M. Harvey, \$1,367.83; J. Harvie, \$1,613.97; J. L. Hudon, \$696.47; A. G. Hunter, \$1,069.47; C. J. Hurrell, \$400.94; R. Keet, \$556.40; A. J. C. Kelleher, \$392.19; G. A. M. King, \$513.54; A. S. Kyle, \$1,177.67; E. K. Laflamme, \$1,949.43; L. D. Levesque, \$473.60; F. J. MacCharles, \$1,685.84; W. B. MacDonald, \$542.40; J. D. McCaig, \$1,536.09; J. H. McConnell, \$1,545.28; W. H. McCosham, \$647.92; A. A. McInnis, \$357.70; W. E. McKim, \$1,503.94; R. J. McVeeters, \$671.56; C. H. Mitchell, \$979.35; A. Morin, \$361.89; S. W. B. Muir, \$364.85; J. Murdoch, \$928.43; F. Pewtress, \$323.40; J. R. Puttergill, \$844.95; E. Rainville, \$1,281.75; W. M. Roach, \$683.96; F. J. Robichaud, \$507.40; L. Saint Pierre, \$304.84; C. Schenn, \$317.71; C. S. Seanton, \$1,589.74; C. M. Soule, \$981.29; T. G. Stewart, \$1,542.14; R. H. Tomlinson, \$628.46; H. E. Upton, \$1,442.01; J. E. Verrett, \$478; C. E. Viel, \$313.34; J. H. Vigneau, \$372.75; G. T. Watson, \$332.70; J. D. Williams, \$1,217.65; A. Wood, \$2,298.31; A. C. Yacula, \$1,249.04.

Suppliers receiving \$5,000 or over: Cattle Breeders' Association of Manitoba, \$9,325; Ketchum Manufacturing Co., Limited, \$6,119.50; Saskatchewan Cattle Breeders' Association, \$9,377.50.

At the request of the Governments of the British West Indies and Newfoundland, the Dominion Government agreed to purchase certain pure bred horses, poultry and cattle. Advances were received from these Governments against which purchases and incidental expenses were charged; the unexpended balances were refunded at the close of the fiscal year.

Vote 21 (and Vote 706, Supplementary Estimates) Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of \$31,000 to Canadian Seed Growers' Association

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus).....	504,441 00	503,241 00	501,606 30
Other Pay-list Items	1,300 00	1,450 00	1,431 35
A Equipment	66,000 00	36,450 00	35,095 64
B Buildings and Lands	8,500 00	6,000 00	5,992 19
Express, Freight and Cartage.....	2,400 00	2,900 00	2,636 66
Grant to Canadian Seed Growers' Association	31,000 00	31,000 00	31,000 00
Miscellaneous	800 00	900 00	834 33
C Printing and Stationery	15,000 00	19,500 00	16,867 93
Professional Services	16,900 00	6,900 00	6,225 65
Rent and Taxes	915 00	915 00	680 00
Prizes and Premiums	5,500 00	4,500 00	4,147 51
Supplies and Materials	5,000 00	14,500 00	12,405 17
Telephones, Telegrams and Postage	6,500 00	8,500 00	8,190 72
D Travelling Expenses	50,000 00	77,500 00	76,339 69
	<u>\$ 714,256 00</u>	<u>\$ 714,256 00</u>	<u>\$ 703,453 14</u>

As of March 31, 1947, there were 235 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bell, L.	\$ 3,300 00	\$ 912 27	Lewis, N. G.	3,300 00	508 44
Black, L. W.	3,000 00	1,274 00	MacKay, J. W.	3,600 00	2,072 23†
Blakeman, J. E.	3,540 00*	976 20†	MacKenzie, N. D.	3,000 00	970 05
Bowman, S. A.	2,580 00	1,228 22	MacMillan, G. (Jan. 9) ..	2,580 00	
Brennand, T. W.	2,580 00	541 25	Marshall, C. V.	3,000 00	
Brett, E. W.	3,000 00	846 01	McCulloch, M. V.	2,460 00	
Broadfoot, R.	2,580 00	964 47	McCullough, C. S.	2,820 00	
Butler, A. N. L. (June 18)	2,640 00		McGugan, J. M.	2,460 00	
Carson, R. B. (transferred to Vote 9, July 2)	3,000 00		McPherson, A.	3,000 00	1,299 29
Carter, A. M. W.	3,960 00	647 44	Michael, G. W.	3,000 00	575 86
Clark, J. G.	3,300 00	556 96	Migicovsky, B. B.	3,000 00	
Coltart, T. H.	2,580 00	1,010 19	Moor, T. D.	2,580 00	1,396 28
Cottee, F. H.	2,460 00		Nichol, W. E.	2,880 00	
Davis, T.	2,400 00		Overholt, P. M.	3,120 00	
Dawson, J. A.	3,300 00	895 31	Payfer, R.	2,880 00	
Dumais, A. A.	3,000 00	741 34	Pearson, H. W.	2,580 00	515 59
Elliott, G. A.	3,600 00*	525 68†	Peart, G. S.	4,800 00	653 34†
Ferland, J. J. B.	2,580 00	1,315 07	Pepin, J. A.	3,300 00	
Forward, B. F.	3,300 00		Phillips, A. H.	3,000 00	697 28
Gilbert, G. A.	2,580 00	1,111 23	Quail, E. J.	2,580 00	1,184 09
Gilmour, G. B.	2,580 00	1,278 21	Ross, R. T. F.	2,580 00	1,557 82
Goodall, L. B.	3,000 00	881 48	Sallans, W. G.	2,580 00	1,179 97
Gordon, E. M.	2,460 00		Scholefield, J. C.	2,580 00	909 03
Gray, G. M.	2,580 00	818 48	Seguin, A.	3,000 00	
Green, U. P.	2,400 00		Sibbitt, R. H.	3,000 00	
Heise, A. C.	3,300 00	1,054 99	Stewart, D. F.	2,580 00	1,288 01
Hillier, K.	2,580 00	636 61	Stewart, G. M.	3,420 00	952 84†
Hope, A. (Sept. 18)	3,000 00		Stretton, G. R.	2,580 00	1,291 13
Hurtubise, R.	2,580 00	1,108 11	Tapp, C. T.	3,300 00	542 95
Ingalls, R. A.	3,300 00		Thomas, R. L.	3,300 00	1,067 40
Langlois, A. A.	3,000 00	1,334 80	Weir, C. A.	3,240 00	1,005 10
Lavoie, E.	2,580 00	1,336 47	White, S.	3,000 00	1,342 54
Leggatt, C. W.	3,840 00		White, W. R.	4,140 00	549 23†
Lennox, W. J. W.	3,540 00*	514 70	Wright, W. H.	4,380 00	668 77
			Young, N.	5,700 00	1,109 93†

†These items include the sum of \$3,922.66 charged to Vote 477 and \$703.42 to Department of Finance, Vote 488.

Wages of labourers and casual employees amounted to \$5,536.72.

- A Includes the purchase of 18 new cars at a net cost of \$18,288.01 after deducting allowances of \$5,872.60 for 15 used cars; and 1 combination Kjeldahl (fat extractor) \$2,080.
- B Includes \$5,000 for the construction of a house at Sackville.
- C Payments were made to the Department of Public Printing and Stationery.
- D The following employees, whose salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: A. Bayer, \$430.68; D. A. Bell, \$602.88; K. R. Brown, \$436.39; W. T. Brown, \$478.20; H. Brunet, \$1,146.99; V. T. Cook, \$595.90; O. Crepeau, \$1,075.16; T. F. Cuddy, \$490.06; R. B. Cumming, \$1,462.94; R. A. Erskine, \$951.36; R. B. Frankish, \$514.19; R. F. Hardy, \$1,479.78; R. B. Hart, \$1,881.36; D. Houston, \$642.97; C. E. Hughes, \$392.20; E. C. Jones, \$1,763.12; L. M. King, \$1,367.81; S. Klock, \$619.02; R. R. Lister, \$1,274.01; B. C. McLean, \$925.19; R. K. McNeil, \$514.06; J. Obodiak, \$2,002.54; H. R. Parnell, \$388.89 (including \$18.50 charged to Vote 477); C. N. Ross, \$1,045; R. A. Sanderson, \$690.84; J. A. Savaria, \$743.73; D. A. Shanks, \$309.45; M. J. Spicer, \$451.65; R. E. P. Spicer, \$547.29; J. S. Thompson, \$335.76; R. M. Wilson, \$1,147.93; S. A. Yelland, \$1,178.68.

Vote 22 (and Vote 707, Supplementary Estimates) Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates

	Estimates	Expenditures
Maritime Provinces—		
A Maritime Stock Breeders' Association, Amherst, N.S. (Maritime Winter Fair)	5,000 00	5,000 00
B Maritime Winter Fair, Amherst, N.S.	5,000 00	5,000 00
Quebec—		
A Provincial Exhibition of Quebec, Quebec	15,000 00	15,000 00
B Great Eastern Winter Fair, Sherbrooke	5,000 00	2,500 00
B Ormstown Exhibition (Spring Show), Ormstown	5,000 00	4,726 00
Ontario—		
B Royal Agricultural Winter Fair, Toronto	25,000 00	25,000 00
Ontario Provincial Winter Fair, Guelph	5,000 00	
Ottawa Winter Fair, Ottawa	5,000 00	
Manitoba—		
B Manitoba Winter Fair, Brandon	5,000 00	4,869 60
Saskatchewan—		
B Regina Winter Fair, Regina	5,000 00	2,500 00
Saskatoon Winter Fair, Saskatoon	5,000 00	
Alberta—		
Calgary Winter Fair, Calgary	5,000 00	
B Edmonton Winter Fair, Edmonton	5,000 00	4,857 00
British Columbia—		
A Vancouver Exhibition, Vancouver	10,000 00	10,000 00
Vancouver Winter Fair, Vancouver	5,000 00	
General—		
B British Columbia Beef Cattle Breeders' Association, Winter Show and Sale, Kamloops, B. C.	900 00	900 00
C Freight on live stock shipments to Royal Agricultural Winter Fair, Toronto, Ont.	10,000 00	6,580 63
	<u>\$ 120,900 00</u>	<u>\$ 86,933 23</u>

- A Payments represent the eighth of ten annual instalments payable in accordance with agreements approved by the Governor in Council.
- B Payments of these grants, which are approved individually by Treasury Board, are for the purpose of assisting agricultural exhibitions and fairs and are based on the extent to which departmental requirements are met.
- C The Dominion pays 75 per cent of freight charges on carload shipments of livestock made by the Provinces to the Royal Agricultural Winter Fair for exhibition purposes.

Vote 23 Grants to Agricultural Organizations, in the amounts detailed in the Estimates

	Estimates	Expenditures
Canadian Council on Boys' and Girls' Club Work	5,000 00	5,000 00
Advanced Registry Board for Dairy Bulls	4,500 00	4,500 00
Canadian National Live Stock Records	18,000 00	18,000 00
A Advanced Registry Board for Swine	6,000 00	5,000 00
Canadian Hunter, Saddle and Light Horse Improvement Society	5,000 00	5,000 00
	<u>\$ 38,500 00</u>	<u>\$ 37,500 00</u>

A The operations of this organization were such that the full grant was not required.

MARKETING SERVICE**Vote 24 Marketing Service Administration**

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	94,054 00	94,754 00	91,655 82
Other Pay-list Items	280 00	290 00	280 05
Living Allowances	2,500 00	2,500 00	2,500 00
Miscellaneous	490 00	490 00	462 05
Printing and Stationery	3,250 00	3,250 00	2,805 25
Supplies and Materials	600 00	600 00	545 89
Telephones, Telegrams and Postage	947 00	947 00	827 89
A Travelling Expenses	11,201 00	10,491 00	6,235 11
	<u>\$ 113,322 00</u>	<u>\$ 113,322 00</u>	<u>\$ 105,312 06</u>

As of March 31, 1947, there were 43 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. J. Blackburn, \$3,000; P. A. Cossman, \$3,120; E. L. Elliott, \$2,700; R. W. Neeley, \$4,140; L. C. Pepper, \$3,540; J. G. Robertson, \$5,760; A. W. Ryan, \$3,120; R. M. Scott, \$4,140; A. M. Shaw, \$3,500.

J. G. Robertson received a living allowance of \$3,447.53 (\$2,500 charged to allotment for living allowances and the balance to salaries).

A Travelling expenses of \$300 or over were paid to: M. Casselman, \$919.21; R. Crawford, \$1,090.27; E. L. Elliott, \$390.25; L. C. Pepper, \$746.91; J. G. Robertson, \$2,423.05 (including \$438.79 charged to Vote 26 and \$432.11 to Vote 29); R. M. Scott, \$448.64; A. M. Shaw, \$707.40 (charged to Department of External Affairs, Vote 49).

Vote 25 (and Vote 708, Supplementary Estimates) Agricultural Economics, including Surveys formerly under Prairie Farm Rehabilitation Act

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	172,634 00	172,634 00	130,191 43
Other Pay-list Items	453 00	453 00	420 52
A Equipment	9,200 00	4,200 00	2,330 88
Miscellaneous	500 00	500 00	477 75
B Printing and Stationery	9,650 00	9,650 00	8,263 51
Telephones, Telegrams and Postage	650 00	650 00	512 94
C Travelling Expenses	17,400 00	22,400 00	20,351 83
D Economic Surveys formerly included under Special Vote— Prairie Farm Rehabilitation Act	75,000 00	75,000 00	68,057 84
	<u>\$ 285,487 00</u>	<u>\$ 285,487 00</u>	<u>\$ 230,606 70</u>

As of March 31, 1947, there were 73 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Acton, B. K. (June 1) ...	\$ 2,400 00		Lorinez, L. (Jan. 7)	3,600 00	
Anderson, W. J. (June 11)	2,400 00		Marshall, D. A. B.	3,000 00	
Askin, T. H.	2,700 00	\$ 745 17†	Matthews, L. S.	2,700 00	
Booth, J. F.	5,700 00	1,102 53	Mysak, S.	2,700 00	961 88†
Boucher, G. P.	3,120 00	959 17	O'Meara, J. E.	3,000 00	475 32†
Campbell, B. A.	3,120 00		Patterson, H. L.	3,120 00	725 77
Choquette, R.	2,700 00		Reid, E. P.	3,120 00	1,657 66†
Chown, W. F.	4,080 00	1,010 48†	Retson, G. C.	2,940 00	
Coke, J.	4,440 00	314 29	Richards, A. E.	4,500 00	720 87†
Gainer, W. D.	2,700 00		Riecken, T. O.	2,700 00	971 95†
Gosselin, A.	3,660 00	1,402 02	Schrader, F. M.	3,000 00	
Hopper, W. C. (Jan. 1) ..	4,620 00	1,219 84	Shefrin, F.	3,000 00	520 09†
Hudson, S. C.	3,900 00	1,637 36	Spence, C. C.	3,420 00	1,771 03
Johnston, C. I.	2,460 00		Stutt, R. A.	3,360 00	557 79
Lawrence, F.	2,700 00		Thair, P. J. (Jan. 1)	2,580 00	
Lewis, J. N.	3,120 00	1,199 60†	Van Vliet, W. (Jan. 16) .	3,000 00	

† These items include \$289.20 charged to Vote 36; \$1,487.61 to Vote 476; and \$720.87 to Department of External Affairs, Vote 49.

‡ Charged to D.

J. N. Lewis was on loan to the International Emergency Food Council, Washington, D.C., from January 2.

A Includes the purchase of 1 new car at a net cost of \$931.88 after deducting an allowance of \$338.18 for 1 used car.

B Payments were made to the Department of Public Printing and Stationery.

C The following employees, whose salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: M. E. Andal, \$717.92†; R. Berthiaume, \$503.63; O. P. Blais, \$304.64†; C. H. Chisholm, \$685.81; D. G. Davidson, \$881.81†; G. J. Dobson, \$370.88†; H. W. Harries, \$376.98†; C. B. Haver, \$864.67†; J. R. S. Jorgens, \$682.94†; D. G. Lehman, \$424.63†; J. C. Maxwell, \$851.03; H. C. Murray, \$660.34; M. A. Nelson, \$351.01†; A. E. Osborne, \$412.03; A. J. Pyrch, \$836.36†; M. Rachlis, \$403.63; A. J. Strautman (included under Vote 31)†; H. W. Trevor, \$1,488.77; H. B. Van Horne, \$366.72†; J. D. Wahn, \$367.40†; W. C. Way, \$531.66; J. Zeman, \$751.67†.

‡ Charged to Primary D.

D Expenditures comprise: salaries, \$43,751.09; equipment (3 new cars), \$4,028.18; printing and stationery, \$3,815.16; rents, \$2,206.50; travelling expenses, \$13,460.90; sundry, \$796.01.

Vote 26 (and Vote 709, Supplementary Estimates) Dairy Products

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	336,336 00	342,436 00	341,362 42
Other Pay-list Items	1,268 00	1,268 00	841 62
Living Allowances	1,800 00	1,800 00	1,417 34
A Equipment	45,250 00	33,750 00	20,903 41
Express, Freight, Cartage and Refrigerator Car Service	7,000 00	11,000 00	8,401 26
Supplies and Materials	3,000 00	5,200 00	4,837 86
Miscellaneous	1,500 00	1,500 00	1,314 47
Press Clippings	100 00	100 00	89 30
B Printing and Stationery	8,000 00	8,000 00	6,216 66
Lawyers' and Analysts' Fees	3,000 00	3,000 00	2,642 09
Rents	3,000 00	3,000 00	2,954 03
Telephones, Telegrams and Postage	9,000 00	8,200 00	5,537 90
C Travelling Expenses	61,398 00	61,398 00	60,338 62
	<u>\$ 480,652 00</u>	<u>\$ 480,652 00</u>	<u>\$ 456,856 98</u>

As of March 31, 1947, there were 152 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adair, J.	\$ 2,880 00		Johnson, E. (Sept. 18) ..	2,640 00	
Anderson, H. S.	3,000 00	\$ 1,002 46†	Keay, J.	3,000 00	602 58
Art, G. L.	3,000 00	357 74	Lefebvre, J.	2,940 00	
Bain, T. G.	3,000 00	1,669 46	Lemay, J. T.	2,880 00	330 48
Beattie, D. M.	3,600 00	334 75	Levenick, L. J.	2,580 00	412 32
Beckett, W. J.	3,000 00	513 80	Lewis, H.	2,400 00	
Bourbeau, G. A.	3,000 00		MacDonald, W.	2,580 00	632 51
Bourbonnais, J.	3,000 00	611 14	MacKay, K. G.	3,420 00	1,098 14
Brennan, W. E.	3,000 00	1,248 01	MacLennan, R. M.	2,940 00	
Browne, W. E.	2,940 00	1,143 63	Maher, J. U.	3,000 00	950 64†
Burgess, J. R.	2,580 00	750 38	Mason, H. A.	3,240 00	881 88
Cameron, W. C.	4,200 00	1,288 18	McManus, J. A.	3,000 00	445 83
Carleton, R. J.	3,000 00		Menard, S.	2,880 00	
Clarke, G. E.	2,580 00		Milledge, H. H.	2,400 00	
Cochrane, H.	2,700 00		Morrison, C. A.	2,580 00	575 60
Cunningham, H. W.	2,820 00	757 86	Murphy, F. D.	2,820 00	970 37
Davies, W. J. (Apr. 13) ..	3,000 00	695 40	Norkett, A. H.	2,400 00	
Demers, A.	2,580 00		O'Connell, B. J.	2,400 00	
Derby, H. A.	4,020 00		Quesnel, E.	2,880 00	
Edkins, P. C. W.	2,580 00		Quinn, R. J.	2,820 00	1,061 42
Euteneier, C. P.	2,820 00		Rogerson, W. F.	2,820 00	966 14
Furlong, J. P.	2,400 00		Schroer, G. A.	2,580 00	920 26†
Germain, M.	2,820 00		Singleton, J. F.	6,000 00	1,627 66†
Gillian, R. H.	2,580 00	538 61	Spencer, R. P.	2,700 00	
Goodwillie, D. B.	3,600 00	1,131 17†	Strynadka, N. J.	2,700 00	
Gosselin, J. Z.	2,700 00		Thimens, G. (June 10) ..	2,760 00	
Hachey, E.	2,400 00		Ward, H. M.	2,940 00	
Hebert, R. O.	2,940 00		White, O. H. J.	3,000 00	799 51
Hicks, T. J.	3,420 00	1,356 61	Woodiwiss, L. H.	2,820 00	
Howe, S. R.	3,240 00	1,367 73†			

†These items include the sum of \$2,898.69 charged to Vote 478.

Wages of labourers and casual employees amounted to \$7,345.59.

A Includes the purchase of 1 new car at a net cost of \$1,285.49 after deducting an allowance of \$200 for 1 used car. Also 975 cheese marking outfits at a cost of \$17,058.60.

B Payments were made to the Department of Public Printing and Stationery.

C The following employees, whose salary rates were under \$2,400 on March 31, 1947, or whose salary was paid from another account, received travelling expenses of \$300 or over: D. E. Arsenaux, \$661.23†; F. Baxter, \$804.39†; M. Boisclair, \$1,447.23; E. K. Bonnyman, \$849.59; A. Boulais, \$497.90; R. Bourbonnais, \$1,317.48; A. Bussieres, \$745.01; R. E. Carr, \$1,561.42; J. E. Coxford, \$1,515.42; H. Desfosses, \$1,353.75 (including \$94.22 charged to Vote 478); J. E. Dougall, \$699.87; C. A. Fabien, \$1,221.37; M. Gagnon, \$499.79; C. R. Kennedy, \$1,483.32†; R. Kerouack, \$1,462.94; L. Kirkland, \$1,171.93†; R. L. Lacombe, \$342.13†; R. R. Lafleche, \$1,580.24†; E. Leblanc, \$797.93; C. E. Lemay, \$826.78; L. Levesque, \$361.79†; M. J. MacDonald, \$393.07; M. S. Martin, \$595.81†; J. N. Oliphant, \$302; G. W. Parker, \$1,623.66; J. G. Robertson (included under Vote 24); I. Rose-Christensen, \$1,282.41; L. Sauve, \$894.91†; A. T. Stirling, \$921.48; A. K. Stovell, \$957.16†; G. M. Thornton, \$357.68; W. A. Van Alstyne, \$1,690.06; B. W. Young, \$1,012.48.

†These items include the sum of \$1,091.68, charged to Vote 478.

H. Barnard Stamp & Stencil Co., Limited received \$17,058.60.

Vote 27 (and Vote 710, Supplementary Estimates) Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates

	Estimates	Expenditures
<i>Subsidies</i>		
NOVA SCOTIA		
Coldbrook, United Fruit Companies of Nova Scotia Limited	35,250 00	35,250 00
New Minas, Aca Co-operative Association Limited	7,573 50	
NEW BRUNSWICK		
Moncton, Moncton Cold and General Storage Limited	8,790 95	8,790 95
Saint John, Municipality of City and County	7,136 33	7,136 33

DEPARTMENT OF AGRICULTURE

A—33

	Estimates	Expenditures
QUEBEC		
Chicoutimi, Societe Co-operative Agricole	3,600 00	3,600 00
Marieville, Couvoir Co-operative de Marieville	6,000 00	
St. Anselme Station, La Co-operative Avicole d'Etchemin	12,222 00	10,300 09
St. Damase, Societe Co-operative Agricole	3,627 19	3,627 19
Victoriaville, L'Abattoir Co-operative Agricole du Bois Franc	11,922 00	
ONTARIO		
Aldershot, Aldershot Distributing Co-operative Company Limited	2,134 00	2,134 00
Blenheim, Kent Fruit Growers Co-operative Limited	1,246 75	1,246 75
Bradford, Bradford Co-operative Cold Storage Limited	41,250 00	40,104 50
Collingwood, Hamilton, W. L.	2,700 00	
Dixie, Dixie Growers Co-operative Limited	8,400 00	8,400 00
Dundas, Netkin, Samuel	3,600 00	
Elmvale, First Co-operative Packers of Ontario	1,155 00	1,155 00
Fergus, Fergus Co-operative Association	3,150 00	3,110 14
Forest, Lambton Growers Cold Storage Company Limited	9,750 00	4,441 34
Hamilton, Lang Foods Limited	54,000 00	
Iroquois, St. Lawrence Valley Co-operative Storage Limited	4,200 00	4,099 64
London, Huntsville Trading Company	41,250 00	
Newcastle, Durham Growers Co-operative Storage Limited	27,000 00	
North Bay, North Bay Co-operative Creamery Company Limited	1,800 00	
Ottawa, Connell Cold Storage	18,750 00	
Owen Sound, North Grey Cheese Co-operative Limited	8,959 83	8,959 83
Owen Sound, Owen Sound Public Cold Storage	2,502 90	2,396 05
Renfrew, Upper Ottawa Co-operative Poultry Products	3,500 00	2,750 50
St. Catharines, Jordan Wine Company Limited	94,072 80	
St. Thomas, Elgin Fruit Growers Co-operative	3,617 75	3,617 75
Thornbury, Georgian Bay Fruit Growers Limited	24,900 00	22,295 33
Timmins, Northern Frosted Foods and Cold Storage Limited	28,249 13	
Trenton, Central Cold Storage Limited	7,000 00	6,248 18
Woodstock, Oxford Farmers Co-operative Produce Company Limited	27,815 40	27,815 00
Woodstock, Oxford Fruit Co-operative Limited	17,850 00	17,850 00
MANITOBA		
Winnipeg, Crescent Cold Storage Limited	37,350 00	37,350 00
Winnipeg, North Star Cold Storage Company Limited	1,582 88	1,582 88
Winnipeg, North Star Cold Storage Company Limited	11,917 80	11,917 80
Winnipeg, Winnipeg Cold Storage Company Limited	6,996 68	6,996 68
Winnipeg, Winnipeg Cold Storage Company Limited	51,291 43	
SASKATCHEWAN		
Prince Albert, Central Storage Limited	25,500 00	
ALBERTA		
Camrose, O'Riordan, R.D.	5,175 00	
Edmonton, Alberta Poultry Producers Limited	7,353 70	
Red Deer, Central Alberta Dairy Pool	2,422 21	2,313 64
BRITISH COLUMBIA		
Armstrong, Okanagan Egg Producers Association	420 97	196 46
Canoe, Salmon Arm Farmers Exchange	12,168 75	
Cloverdale, Surrey Co-operative Association	1,200 50	533 89
Creston, Creston Co-operative Fruit Exchange	3,018 75	
Creston, Long and Long Limited	4,425 00	
Haney, North Fraser Co-operative Association	980 00	
Kamloops, Kamloops Ice and Cold Storage Company Limited	4,268 25	3,812 66
Kelowna, Cascade Co-operative Union	6,756 75	6,756 75
Kelowna, Laurel Co-operative Union	12,960 00	12,523 14
Kelowna, Okanagan Packers Co-operative Union	3,360 00	3,360 00
Keremecos, Keremecos Fruits Limited	3,750 00	3,150 00
Okanagan Centre, Okanagan Valley Land Company Limited	560 00	560 00
Okanagan Centre, Okanagan Valley Land Company Limited	10,500 00	10,500 00
Oliver, Haynes Co-operative Growers Exchange	1,771 00	1,771 00
Oliver, Mabee, George E.	2,775 00	2,247 97
Oliver, Oliver Co-operative Growers Exchange	32,626 00	15,318 90
Oliver, Southern Co-operative Exchange	1,620 00	1,620 00

	Estimates	Expenditures
BRITISH COLUMBIA— <i>Concluded</i>		
Osoyoos, Monasher Co-operative Growers Association	9,000 00	
Osoyoos, Osoyoos Co-operative Growers	5,614 00	4,687 34
Oyama, Vernon Fruit Union	6,944 00	5,149 78
Peachland, Walters Limited	3,438 82	
Penticton, Penticton Co-operative Growers	6,650 00	6,650 00
Penticton, Pyramid Co-operative Association	22,990 00	22,382 69
Penticton, United Co-operative Growers Association	11,330 00	11,330 00
Rutland, Kelowna Growers Exchange	10,959 00	10,959 00
Rutland, McLean and Fitzpatrick	7,950 00	7,950 00
Vancouver, British Columbia Coast Vegetable Co-operative Association	11,250 00	
Vancouver, Vancouver Ice and Cold Storage Limited	5,052 00	5,052 00
Vernon, Howe, A. T.	480 00	480 00
Vernon, MacDonald and Sons	6,000 00	
Westbank, Westbank Co-operative Growers Exchange	5,600 00	4,615 13
Westbank, Westbank Orchards	945 00	945 00
West Summerland, Occidental Fruit Company Limited	3,500 00	2,268 89
Yarrow, Yarrow Growers Co-operative Union	2,229 91	743 30
<i>Total Subsidies</i>	<i>907,658 93</i>	<i>431,053 47</i>
<i>Grants</i>		
PRINCE EDWARD ISLAND		
North Wiltshire, Wiltshire Dairying Company	68 56	68 56
QUEBEC		
Baie St. Paul, Co-operative Agricole de Baie St. Paul	4,200 55	1,226 25
ALBERTA		
Camrose, O'Riordan, R. D.	7,590 00	
Edmonton, Alberta Poultry Producers Limited	15,757 94	15,757 94
Edmonton, Edmonton Cold Storage Company Limited	3,000 00	3,000 00
BRITISH COLUMBIA		
Creston, Creston Co-operative Fruit Exchange	1,838 14	1,838 14
Duncan, Vancouver Island Poultry Co-operative Association	2,250 00	1,352 54
Haney, North Fraser Co-operative Union	2,100 00	1,293 42
Kelowna, Kelowna Growers Exchange	737 19	737 19
Keremeos, Keremeos Fruits Limited	821 80	821 80
Rutland, McLean and Fitzpatrick	1,200 00	1,200 00
Westbank, Westbank Orchards	891 89	891 42
<i>Total Grants</i>	<i>40,456 07</i>	<i>28,187 26</i>
<i>Grand Total</i>	<i>\$ 948,115 00</i>	<i>\$ 459,240 73</i>

Subsidies are paid on the following basis:—

- (a) On completion of building, 15 per cent of the amount expended in construction, refrigeration, etc.;
- (b) At the end of the first year thereafter, 7 per cent of the said amount;
- (c) At the end of the second year thereafter, 4 per cent of the said amount;
- (d) At the end of the two next succeeding years, 2 per cent of the said amount.

Grants: Payments under this heading are made in instalments as in the case of subsidies. The companies listed did not conform at the outset with the provisions of the Cold Storage Act, therefore payment by way of grant was authorized by the Appropriation Act.

Vote 28 (and Vote 615, Further Supplementary Estimates) Fruit, Vegetables and Maple Products and Honey, including Grant of \$5,000 to Canadian Horticultural Council

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	579,597 00	588,767 68	577,800 53
Other Pay-list Items	2,080 00	2,080 00	1,799 14
A Equipment	20,000 00	11,649 32	9,453 72
Express and Freight	1,800 00	1,300 00	887 89
Grant to Canadian Horticultural Council	5,000 00	5,000 00	5,000 00
Miscellaneous	2,068 00	2,068 00	1,735 83
B Printing and Stationery	20,000 00	20,000 00	19,581 32
Professional Services	500 00	500 00	257 47
Rents	1,719 00	1,719 00	1,710 00
Supplies and Materials	1,500 00	1,500 00	1,295 58
Telephones, Telegrams and Postage	9,500 00	9,180 00	9,107 80
C Travelling Expenses	90,000 00	90,000 00	85,846 60
	<u>\$ 733,764 00</u>	<u>\$ 733,764 00</u>	<u>\$ 714,475 88</u>

As of March 31, 1947, there were 219 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Armstrong, F. R.	\$ 3,000 00	\$ 475 09	MacDonald, E. B.	2,400 00	
Barford, A. W.	2,400 00		MacDonald, G. E.	2,400 00	704 23
Bowman, C. H.	2,400 00	403 94	MacLeod, M. A.	2,400 00	
Brooks, C.	3,000 00		MacLeod, W. P.	2,580 00	665 91
Butland, W. R.	3,000 00	1,520 06†	Marshall, S. B.	3,300 00	1,103 34
Clark, W. L.	2,580 00		Marshall, W. B. H.	3,300 00	1,149 04
Clement, P. W.	2,580 00	322 63	May, O. L.	2,400 00	833 32
Coell, W. J.	2,880 00	621 68	Miller, H. A.	2,580 00	637 92
Conger, K. B.	4,560 00	500 93	Millie, J. P.	2,400 00	722 48
Corp, W.	2,400 00	355 86	Mizener, W. H. (Jan. 29)	2,580 00	318 65
Cox, F. (Feb. 28)	2,580 00		Murray, A. W.	2,400 00	
Cox, G. L.	2,580 00	655 56	Neilly, R. B.	2,580 00	828 20
Dafoe, V. R. K.	2,400 00		Paige, E. G.	3,420 00	
Dawe, J. H.	2,580 00	659 44	Paradis, J. C.	2,580 00	1,037 10
De Jong, J. G.	2,880 00		Perry, F. J.	3,660 00*	
Dickson, E. C.	2,400 00	381 15	Pews, C. M.	2,400 00	766 07
Dionne, C. E.	2,880 00	559 59	Platt, H.	2,580 00	
Drinkwater, J. H.	2,880 00	439 55	Ponton, H. H.	3,300 00	736 64
Eardley, E. A.	2,880 00	747 40	Randall, R.	2,580 00	
Elliott, J. R.	2,400 00		Read, W.	3,300 00	1,046 89
Ellis, E. B.	2,400 00	346 92	Reid, L. R.	2,400 00	
Firth, D. H.	2,400 00	605 50	Robinson, J. M.	2,580 00	712 48
Fleet, W. T.	2,880 00	594 95	Robinson, K. B.	2,700 00	
Ford, P. L.	2,400 00	903 77	Robinson, R. E.	4,140 00	1,210 08†
Fritz, M.	2,580 00	808 09	Rose, C. J.	2,400 00	1,167 41
Furminger, W. J. (Mar. 13)	2,580 00	481 03	Sangster, W. J.	2,580 00	769 67
Gaskell, W. C.	2,400 00		Scott, H.	2,880 00	834 48
Graham, W. F.	2,580 00	683 35	Shaw, A. M. (Oct. 23) ..	2,400 00	
Gray, F. W. (July 9) ..	2,400 00		Shaw, C. E.	3,000 00	1,363 36
Harvie, A. E.	2,400 00	907 96	Skinner, C. T.	3,120 00	
Hayward, W. J.	2,580 00		Smith, H. W.	2,400 00	677 39
Hudgins, B. M.	2,400 00		Smith, M.	2,400 00	399 16
Jackson, C. W.	3,000 00	1,512 41	Spicer, C. E.	2,400 00	439 72
Johnson, J. J.	2,880 00	2,016 16	Spinney, L. V.	2,880 00	859 71
Lee, J. W.	2,580 00	465 25	Stevens, G. A. H.	2,400 00	
Long, R. R.	2,880 00	493 85	Stevenson, C. T. (Oct. 7)	3,000 00	
Longley, H. G.	2,400 00		Strong, W. F.	2,880 00	779 66
Lounsbury, R. R.	2,400 00	1,427 25	Sturdy, L. C.	2,580 00	662 68
Loveday, F. E.	3,660 00		Taylor, G.	2,580 00	
			Theed, R. F.	2,580 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Thomas, R.	2,580 00		Wheeler, R. L.	5,700 00	1,368 24
Tofani, J. R.	2,880 00	913 17	Wilson, C. R.	2,400 00	452 69
Waddle, R. R. (June 4) ..	2,400 00		Woodworth, H. G.	2,580 00	797 78
Walton, E. A.	2,580 00	981 75	Young, E. H.	3,000 00	
Webster, C. A.	2,400 00				

†These items include the sum of \$165.26 charged to Vote 36 and \$1,054.48 to Vote 480.

A Includes the purchase of 9 new cars at a net cost of \$8,652.53 after deducting allowances of \$3,876.35 for 9 used cars.

B Payments were made to the Department of Public Printing and Stationery.

C The following employees, whose salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: D. C. Armstrong, \$886.47 (including \$11.52 charged to Vote 480); R. S. Austin, \$440.19; J. J. Benn, \$613.41; P. J. Best, \$353.84; D. J. Beveridge, \$848.14; E. M. Bligh, \$307.82; J. A. Brand, \$747.60; F. A. Brydon, \$355.72; F. C. Chappell, \$1,266.92; W. J. Coltman, \$303.60; J. Coyle, \$335.46; E. Dickinson, \$337.98; E. Dix, \$766.56; F. J. Duplisea, \$799.39; H. M. Gandier, \$1,149.26; H. J. Gaudette, \$325.78; W. A. Gibbons, \$598.80; J. W. Long, \$497; A. W. Longley, \$763.03; S. MacFarlane, \$807.08; W. MacNeil, \$398.80; F. W. Marvin, \$383.23; J. F. Mott, \$1,958.13; E. H. Oswell, \$315.04; C. H. Pickett, \$524.25; J. P. Praught, \$311.92; D. H. Reid, \$1,376.98; T. N. Reinders, \$922.03; D. C. R. Sargent, \$412.29; G. R. Shouldice, \$369.07; E. W. Stanley, \$883.03; A. R. Vandewater, \$1,231.24; H. B. Willoughby, \$324; H. M. Wright, \$307.90.

Vote 29 Live Stock and Live Stock Products

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	523,367 00	523,367 00	516,092 87
Other Pay-list Items	2,275 00	2,275 00	1,087 09
A Equipment	23,300 00	13,800 00	12,576 48
Express, Freight and Cartage	2,325 00	2,325 00	1,122 62
Living Allowances	3,600 00	3,600 00	3,600 00
Miscellaneous	2,535 00	2,535 00	2,485 05
B Printing and Stationery	17,120 00	17,120 00	14,139 64
Professional Services, including Legal Services	1,000 00	500 00	153 75
Rent	7,411 00	7,411 00	6,833 20
Supplies and Materials	3,700 00	3,700 00	3,265 52
C Telephones, Telegrams and Postage	15,800 00	20,800 00	20,770 24
D Travelling Expenses	119,088 00	124,088 00	118,022 68
	<u>\$ 721,521 00</u>	<u>\$ 721,521 00</u>	<u>\$ 700,149 14</u>

As of March 31, 1947, there were 225 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adam, T. J.	\$ 2,580 00	\$ 1,500 13	Cain, J. P.	2,580 00	863 47
Allen, W. L.	2,700 00		Chepesuik, M. W.	3,000 00	1,631 91
Anderson, H. J.	2,880 00	1,143 52	Clay, H. W. (transferred to Vote 20, Aug. 1) ...	2,820 00	
Bain, C. E. (Nov. 17) ..	3,000 00		Coulter, C. L.	3,000 00	453 88
Baird, F. F.	3,300 00		Craig, H. E.	2,820 00	511 13
Barry, S. C.	4,560 00	2,245 52	Curran, A. F.	3,300 00	953 15
Beatty, R. G.	2,820 00	1,316 11	Darnell, A. F.	3,000 00	2,609 76
Bennett, R. K.	3,420 00	2,001 35	Dawes, L. F.	3,000 00	1,918 01
Bonnyman, E. D.	3,420 00	1,435 30	Degaire, J. A.	2,820 00	2,068 30
Bowman, F. A.	3,000 00	795 16	Duff, H. C.	2,820 00	535 73
Bridel, F. J.	2,940 00*		Dunsmore, W. G.	3,000 00	316 53
Brown, W. A.	5,280 00	3,284 73†	Ellsworth, W. B.	2,460 00	537 37
Browne, D. L.	2,880 00	4,142 17†	Fetherstonhaugh, J. E. ..	3,000 00	662 56
Bruce, H. R.	3,000 00	872 79			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Fontaine, J.	2,580 00	445 57	McConnell, W. C.	2,820 00	1,209 76
Forbes, L. D.	2,580 00	1,399 46	McCullough, A. C.	3,000 00	1,669 72
Ford, H. L.	2,820 00	797 16	McIntyre, W. A.	2,460 00*	
Foster, G. W.	2,820 00	995 36	McKinnon, D. A.	3,000 00	2,522 85†
Fraser, H. W.	2,820 00	1,406 33	McMillan, L. H.	2,580 00	2,834 61†
Garrison, I.	2,820 00	441 25	McPherson, W. J.	3,000 00	1,529 04
George, J. F.	2,820 00	512 05	McQueen, M. J. (Jan. 29)	2,820 00	
Gordon, W. M.	2,820 00	672 49	Miller, G. B.	3,660 00	2,165 53†
Haggerty, J. F.	3,300 00*	369 48†	Miller, M. H.	2,820 00	
Haggith, C. B.	2,820 00*		Milne, B. C.	2,820 00*	
Hedgecoe, A. R.	3,000 00	1,090 05†	Mitchell, C. M. R.	3,000 00	1,827 29
Heneault, J. E. N.	3,300 00	1,463 91	Morrison, A. L.	2,400 00	1,222 08
Hooley, E. R.	2,880 00	1,315 78	Munro, A. D.	3,300 00	487 47
Johns, E. J.	2,820 00		Nash, F. M.	2,880 00	1,210 54
Johnston, A. M.	2,460 00		Newey, W. F.	2,460 00	362 16
Kerr, W. (Oct. 22)	2,880 00		Paul, G. G.	2,820 00	
Kezar, J. H.	3,000 00	550 60	Pawley, J. L.	3,000 00	526 59
Lahaye, J. A.	2,880 00	1,239 25	Pearsall, L. W.	5,280 00	1,748 45†
Laing, R. G.	2,880 00	2,045 44	Ritchie, W. M.	3,900 00	1,548 65
Laliberte, P.	2,700 00	2,438 60	Roberts, W. R.	2,700 00	
Lavender, D. J.	2,700 00		Rodrique, G.	3,000 00	898 24
Lawrie, W. D.	2,820 00	312 26	Sampel, C. E.	2,580 00	1,001 74
Layton, R. L.	3,240 00*	1,769 91	Saunders, E. H.	2,580 00	
Lazier, T. H.	2,580 00		Senn, E. W.	3,000 00	1,407 31
Leask, J.	2,880 00		Seymour, H. I.	2,700 00	309 84
Leonard, E. W.	2,460 00		Sherwin, E. E.	2,460 00	
Light, P. E.	1,410 00	324 24†	Smith, E. V.	2,580 00	1,431 99
Locking, G. L.	2,580 00	3,398 32†	Snow, A. H.	2,580 00	
Lyster, C. C.	3,420 00	879 24	(Oct. 1)		
MacDonald, V. G.	2,700 00		Stark, L.	2,580 00	
MacEachern, R. A.	2,580 00	994 83	Steves, H. L.	2,700 00	948 21
MacKay, C. B. (Jan. 1) ..	2,580 00	738 07	Thompson, R. A.	3,000 00	1,433 55
MacKenzie, D. A.	3,300 00		Trimble, R. C.	3,000 00	490 86
MacMillan, C. M.	2,880 00	665 19	Turnbull, J. R.	2,820 00	368 80
Maddox, J.	2,460 00		Van Sickle, P. O.	2,700 00	319 14
Maltais, L. J.	2,580 00	1,763 09	Ward, F. G.	2,880 00	2,448 40
Marcoux, J. A.	3,000 00	961 38	Williams, D. J.	3,120 00	917 49
Maybee, H. J.	3,960 00	901 71	Wilson, G. R.	3,000 00	1,906 17

†These items include the sum of \$331.25 charged to Vote 30, \$1,019.79 to Vote 476, \$11,117.06 to Vote 479 and \$804.48 to Vote 480.

R. L. Layton received a living allowance of \$1,800.

A Includes the purchase of 11 new cars at a net cost of \$12,596.48 after deducting allowances of \$3,770.42 for 7 used cars.

B Payments were made to the Department of Public Printing and Stationery.

C The Canadian National Telegraphs received \$5,452.43.

D The following employees, whose salary rates were under \$2,400 on March 31, 1947, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: C. P. Arscott, \$1,185.17; J. B. Arsenault, \$587.44; D. Bell, \$590.72; A. L. Blenkhorn, \$949.92; S. R. Bowell, \$1,165.16; R. G. Bruce, \$688.54; J. M. A. Carkner, \$1,501.48; E. W. Chambers, \$2,052.16; H. W. Clay (included under Vote 20); H. Cochrane, \$1,435.37; D. Craig, \$1,545.87; L. H. Crawford (included under Vote 479); W. B. Crawford, \$673.65; A. L. Currie, \$576.99; A. N. De Rocquigny, \$1,075.44; P. P. Dionne, \$328.85; J. A. Dumaine, \$1,054.26; G. Fehler, \$597.26 (including \$28.90 charged to Vote 480); J. M. Fisher, \$790.05; V. T. F. Freiburger, \$532.59; C. E. Godbeer, \$489.39; D. J. Gormley, \$1,255.32; D. A. Guichon (included under Vote 480); W. Hagger, \$983.45; P. E. Hamelin, \$920.24; L. Hancock, \$1,039.36; J. W. Hedgecoe, \$1,433.24; E. A. Holland, \$914.18; J. W. Long (included under Vote 479); J. M. MacGregor, \$1,155.64; A. R. MacKay, \$934.50; D. A. MacLachlan, \$404.03; L. C. McGill, \$1,712.80 (including \$103.20 charged to Vote 480); J. Milligan, \$726.23; M. H. Mode, \$1,599.37 (\$1,171.29 charged to Vote 477 and \$428.08 to Vote 480); G. A. Moore, \$1,184.41; A. C. Morton, \$413.83; B. A. Mowat, \$774.86; J. G. Murray, \$998.89; E. J. Parker, \$1,053.20; R. G. Parker, \$320.21; F. Plante, \$312.90; J. G. Robertson (included under Vote 24); P. B. Seymour, \$402.96 (including \$258.36 charged to Vote 479); A. V. Smith, \$1,388.56; W. R. Smith, \$813.37; J. C. Steele, \$1,753; F. A. Stewart, \$907.25; J. J. Stubbington, \$1,099.62; J. K. Swann, \$426.59; G. R. Thompson, \$1,293.01; N. C. Tinker, \$1,619.92; E. F. Turcotte, \$442.56; H. Walsh, \$450.66; C. S. Weber, \$853.54; F. W. Wickham, \$872.26; J. Wild, \$438.55; R. H. Woodward, \$716.73; A. M. Zoorkan, \$1,864.68.

Vote 30 Marketing of Agricultural Products, including temporary appointments that may be required to be made, notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed \$15,000

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	15,678 00	6,060 64	1,375 72
Marketing Projects, including advertising	6,500 00	16,117 36	14,889 63
Printing and Stationery	200 00	200 00	7 44
Telephones, Telegrams and Postage	200 00	200 00	42 33
Travelling Expenses	2,422 00	2,422 00	711 03
	<u>\$ 25,000 00</u>	<u>\$ 25,000 00</u>	<u>\$ 17,026 11</u>

As of March 31, 1947, there was 1 salaried employee being paid from this account.
Travelling expenses of W. A. Brown are included under Vote 29.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 6,434 00

SPECIAL

Vote 31 Prairie Farm Rehabilitation Act and Water Storage (This does not include the costs of survey and engineering work on the Medicine Hat Irrigation and Red Deer Diversion Projects in Alberta and the South Saskatchewan River Project in Saskatchewan, which costs are to be made available from the Item of \$10,000,000, No. 606, Department of Reconstruction and Supply)

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	776,456 00	776,456 00	648,864 61
A Equipment	149,359 00	277,377 37	277,377 37
Freight, Express and Cartage	11,772 00	38,170 80	38,170 80
B Miscellaneous	28,438 00	85,022 23	85,022 23
C Printing and Stationery	13,218 00	19,081 98	19,081 98
Rents	11,350 00	11,350 00	9,752 51
Telephones, Telegrams and Postage	12,078 00	15,668 57	15,668 57
D Travelling Expenses	223,140 00	223,140 00	155,098 57
E Buildings and Lands	1,650,178 00	1,330,911 45	833,670 03
Supplies and Materials	124,011 00	222,821 60	222,821 60
	<u>\$3,000,000 00</u>	<u>\$3,000,000 00</u>	<u>\$2,305,528 27</u>

The following is a distribution of the above expenditure by sub-allotments:

	Sub-allotments	Expenditures
Headquarters Administration—		
Ottawa	12,500 00	9,768 11
Regina	62,000 00	61,135 08
Advisory Committee	500 00	476 87
	<u>75,000 00</u>	<u>71,380 06</u>
Land Utilization—		
Administration	31,000 00	23,107 94
Pasture construction	216,682 00	190,871 46
Management and operation of pastures	162,000 00	157,575 37
Purchase of land	62,318 00	37,991 83
Purchase of bulls	35,000 00	26,290 94
Re-establishment of farmers	5,500 00	3,739 80
Seeding and harvesting of community pastures	12,500 00	10,844 98
	<u>525,000 00</u>	<u>450,422 32</u>

	Sub-allotments	Expenditures
Water Development and Water Storage—		
Administration	57,520 00	49,086 99
Small Projects	810,480 00	738,236 39
Large Projects		
Administration and general maintenance	109,460 00	102,339 16
Swift Current Irrigation Project—Extension of Main Canal	12,000 00	10,673 08
Storage Reservoir—Cadillac Water Users Association	12,670 00	12,215 28
(a) Aetna Irrigation District	47,500 00	26,646 83
(b) St. Mary River Dam	750,000 00	396,077 94
Eagle Hill Creek Storage Reservoir	7,200 00	6,432 26
Lucky Lake Storage Project	7,600 00	7,596 11
Beachy Storage Project	11,815 00	11,794 96
Operation of Irrigation Projects	112,700 00	109,699 20
Surveys	329,055 00	206,617 19
Project Improvements	5,000 00	369 72
Purchase, maintenance and operation of construction machinery	127,000 00	105,940 78
	<u>2,400,000 00</u>	<u>1,783,725 89</u>
	<u>\$3,000,000 00</u>	<u>\$2,305,528 27</u>

As of March 31, 1947, there were 165 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Achtzener, J.	\$ 2,580 00	\$ 1,483 98	Jacobson, W. L.	3,000 00	726 13
Arthur, S. F.	3,780 00		Kenny, B. B.	2,580 00	1,439 43
Biddell, C. H.	2,880 00	1,428 76	MacKenzie, G. L.	5,400 00	1,110 35
Biggs, R. L.	2,580 00	878 67	MacNaughton, D.	2,580 00	813 99
Bing-Wo, R.	2,580 00		Mann, H. H. M.	3,600 00	1,645 12
Brown, H. C.	2,460 00	1,334 88	McCallum, F.	2,880 00	1,996 29
Cameron, R. J.	2,580 00	688 94	McCallum, G. A.	2,580 00	1,853 06
Carpenter, E. S.	3,600 00	820 99	McIntyre, H. H.	2,580 00	847 82
Carscallen, H. R.	3,000 00		McMahon, T. F.	2,580 00	1,435 29
Chan, L. G.	2,580 00		McMillan, L. D.	3,000 00	1,941 04
Cook, A. B.	2,880 00	1,423 24	McMorie, J. G. S.	2,580 00	1,762 62
Donald, R. F. B.	3,300 00		Moore, C. M.	2,880 00	913 67
Eull, L.	2,580 00		Moore, J. C.	2,580 00	1,700 93
Evans, G. R.	2,580 00	2,017 67	Mulholland, E.	2,700 00	
Fairley, J. W.	2,580 00		Nixon, E. E.	2,580 00	1,794 07
Foss, W. L.	6,000 00	1,206 64	Ormiston, R. W.	2,700 00	2,225 97
Freer, O.	4,180 00	853 63	Orr, L. G.	2,880 00	618 84
Gillespie, W. M.	2,580 00	1,185 14	Parker, O.	2,400 00	
Gillett, C.	2,880 00	1,552 77	Parkinson, G. W.	4,800 00	
Gray, E. L.	4,500 00	1,609 45	Peterson, R. O.	3,600 00	1,145 30
Gray, W. D.	2,880 00	916 71	Phillips, E. K. (Sept. 21)	6,000 00	789 78
Gunter, A. N. (Mar. 14)	2,460 00		Riesen, H. G.	3,000 00	1,360 29
Haberman, J. A.	2,880 00	337 47	Ripley, C. F.	3,000 00	1,227 44
Harding, J. H.	2,880 00	1,669 61	Spence, G.	6,000 00	1,303 69
Hawkesford, H.	2,460 00		Switzer, J. E.	2,880 00	802 95
Hawkins, S. H.	4,200 00	939 27	Thomson, W. B.	2,580 00	956 42
Haymond, G.	2,580 00	1,243 97	Watson, J. G.	2,580 00	2,517 99
Humphreys, F. V.	3,000 00	3,545 28	Youngman, R.	2,880 00	1,350 44

Wages of labourers and casual employees amounted to \$326,529.10.

A. Equipment. Includes the purchase of 23 new and 3 used cars at a net cost of \$24,850.15 after deducting allowances of \$9,450.55 for 19 used cars; 14 new and 13 used trucks at a net cost of \$72,623.31 after deducting allowances of \$5,116.06 for 15 used trucks; 19 new and 1 used tractor, \$48,156.91; 2 used jeeps, \$704.50; 3 used station wagons, \$2,205.71; 1 used 28-passenger bus, \$1,080; 4 used trailers, \$2,901.83; 1 used scraper, \$3,660; 3 rollers, \$4,726.01; 1 trail builder, \$2,090; 2 pumps, \$2,515; 24 used snow drags, \$2,160; 10 transits, \$5,020.55; 1 used crash tender, \$3,959.62; and 1 packer, \$4,293.

B. Miscellaneous. Includes (a) \$18,000 as a contribution to the Calgary Power Co. Ltd. under authority of P.C. 4775, November 19, 1946, toward the cost of constructing a power line from Magrath, Alberta to the St. Mary River Project and (b) \$24,570 paid to H. B. Ferguson, Consulting Engineer, for his services for 240 days at the rate of \$100 per day (U.S. funds) under authority of P.C. 2/2384, June 12, 1946.

C Printing and Stationery. Payments were made to the Department of Public Printing and Stationery.

D Travelling Expenses. The following employees, whose salary rates were under \$2,400 on March 31, 1947, or whose salary was paid from another account, received travelling expenses of \$300 or over: W. Abercrombie, \$460; R. Androchowicz, \$817.70; H. D. Ayers, \$392.78; H. W. Bale, \$360.98; A. G. Ballantyne, \$343.12; A. C. Bell, \$341.27; K. E. Bell, \$330.05; J. C. Black, \$410.70; R. V. Blair, \$1,005.54; R. I. Blake, \$329.71; W. G. Book, \$1,550.10; D. F. Bond, \$335.80; J. Bow, \$574.17; T. H. Boyce, \$327.35; H. W. Brown, \$604; M. D. Brown, \$348.95; D. A. Buhr, \$436.94; A. B. Cameron, \$1,311.30; D. S. Cameron, \$322.26; R. J. Cameron, \$1,302.77; E. F. Chapman, \$1,409.66; G. Choy, \$427.45; S. J. Chrumka, \$1,205.21; F. J. Churko, \$624.81; G. W. Clarke, \$314.68; M. Collins, \$548.10; R. A. Cross, \$1,568.52; P. O. Cruickshank, \$1,098.56; R. P. L. Daniels, \$722.32; A. W. Daurie, \$2,487.95; E. T. Dean, \$633.92; J. F. Dean, \$399.35; G. S. Duffus, \$398.62; E. F. Durrant, \$349.85; E. Ericson, \$728.40; W. Ervin, \$1,026.35; T. S. Farquharson, \$1,155.40; A. Fischer, \$836.37; H. Forbes, \$1,367.90; R. L. Francis, \$347; C. M. Furlong, \$737.90; G. C. Gamey, \$2,104.97; J. Gibbons, \$364.90; I. W. Giles, \$819.01; G. Gould, \$865.42; W. Graham, \$403.84; L. Graville, \$665.54; D. Hackney, \$599.55; T. P. Hagerman, \$1,046.68; D. H. Hall, \$346.40; W. F. Hall, \$1,478.53; G. Halladay, \$1,246.97; W. Hardstaff, \$402.28; C. F. Harris, \$1,064.64; W. G. Harrison, \$381.50; F. F. Haughian, \$359.26; J. Havers, \$638.71; L. E. Helmer, \$1,008.60; C. Hill, \$718.11; R. A. Hill, \$1,190.99; G. Hilloek, \$2,027.61; E. E. Hohm, \$681.65; L. C. Holm, \$695.85; W. Huddleston, \$1,615.83; S. A. Humeny, \$373.12; P. Hyndman, \$1,065.56; N. L. Iverson, \$869.39; W. Jestin, \$1,108.26; R. R. Johnstone, \$871.02; W. E. Jonah, \$373.62; A. L. Jones, \$348.55; B. J. Karasek, \$418.40; A. H. Keats, \$498.20; C. Keith, \$679.49; G. Keith, \$401.59; D. A. Kennett, \$884.09; D. Kirtan, \$359.24; J. C. Kletchko, \$931.53; W. J. Koche, \$1,022.91; W. G. Koher, \$817.46; M. Kostniuk, \$321.87; M. N. LaRose, \$326.91; D. B. Lind, \$698.30; J. Lohsinger, \$503.56; C. V. Lord, \$1,744.46; G. Lowry, \$529.40; A. H. Lyman, \$528.50; W. J. Machuga, \$323.25; W. F. MacKenzie, \$439.30; R. W. Mathie, \$307.40; R. Maych, \$351.70; H. McDonald, \$1,090.98; R. McDonald, \$542.30; J. E. McGoey, \$367; L. R. McIlveen, \$313.67; B. M. McKenzie, \$311.70; D. McKenzie, \$758.17; J. K. McLachlan, \$1,476; A. G. McNamara, \$361.80; D. C. Millar, \$366.05; W. A. Miller, \$416.76; J. R. Milne, \$1,815.76; R. F. Montague, \$429.50; G. Mossing, \$431.95; N. Mudry, \$1,177.65; A. W. Murphy, \$747.42; F. Murphy, \$550.40; W. E. Murray, \$537.34; C. Needrum, \$1,269.18; J. R. Nesbitt, \$528.80; R. J. Neville, \$352.10; D. Newyar, \$494.34; P. Nord, \$1,042.41; J. E. O'Connell, \$795.27; J. O'Donnell, \$847.40; G. E. Olsen, \$1,749.64; J. C. Olson, \$329.74; B. C. Palmer, \$386.55; D. A. Patterson, \$602.45; M. J. Pearce, \$1,620.94; R. S. Pearce, \$155.68; J. Pendergast, \$1,513.42; D. H. Penny, \$336.80; H. T. Penton, \$384.70; J. H. Pinnell, \$341.13; L. Primus, \$1,048.13; J. M. Ragan, \$1,489.93; C. P. Ripley, \$473.97; J. S. Robinson, \$407.80; D. R. Rowe, \$371.14; J. J. Ruff, \$741.36; R. Ruth, \$542.05; I. Shienfield, \$538.37; E. A. Simpson, \$333.75; C. H. Slack, \$2,093.03; E. C. Slack, \$497.18; H. G. Slack, \$1,699.33; J. G. Smith, \$734.20; J. L. Smith, \$901.80; A. H. G. Snow, \$1,113.37; D. K. Stalker, \$491.69; A. L. Stevenson (included under Vote 476); W. Stewart, \$709.95; M. Storey, \$681.55; W. C. Storey, \$750.05; A. J. Strautman, \$328.57 (charged to Vote 25); T. R. Stuart, \$496.40; D. Tait, \$318.21; R. Tenborg, \$1,872.10; T. S. Thompson, \$611.34; S. V. Tomecko, \$1,221.67; H. L. Topham, \$1,146.56; A. Townsend, \$495.92; V. G. Ulrich, \$547.33; R. M. Walker, \$1,993.37; B. W. Watson, \$335.55; L. A. Watson, \$336.40; E. M. Way, \$1,206.48; J. W. Wayling, \$804.08; A. Welikoiny, \$795.15; R. B. Wells, \$688.76; G. D. Williams, \$1,508.28; K. Williams, \$608.05; J. E. Winter, \$924.99; D. S. Wood, \$426.32; J. A. Wylie, \$322.10.

E Buildings and Lands. Includes \$12,142 for the purchase of land for the St. Mary River Project; and \$3,500 for the purchase of land and a building in the Rural Municipality of Montrose.

(a) A contract amounting to \$88,568.50 was awarded to George Smith for the construction of the main canal of the Aetna Irrigation Project at Cardston, Alta. Payments in the current year were \$26,646.83 and payments to date, \$48,705.02.

(b) A contract amounting to \$798,816 was awarded to Bennett & White, Calgary, Limited, for the construction of Diversion and Irrigation Tunnels, St. Mary River Dam Project, at Spring Coulee, Alta. Payments during the year amounted to \$112,342.95.

Suppliers receiving \$5,000 or over: Armo Drainage & Metal Products of Canada, Ltd., \$8,448.75; Beaver Lumber Company, Limited, \$12,330.05; Buchan & Snider, \$6,337.50; Canadian Bank of Commerce, \$39,515.99; Canadian Motors Limited, \$12,015.88; Canadian Pacific Railway Company, \$11,428.70; Continental Construction, Ltd., \$11,281.67; Rural Municipality of Cupar, \$5,758.21; Dominion Bank, \$8,483.90; Dominion Bridge Company Limited, \$18,318.34; Dominion Government, Department of Public Works, \$8,618.32; Adam N. Duff, \$20,096.16; W. L. Dutton, \$5,508.71; Ector Brothers, \$5,663.22; Fraese and Quinn Construction Company, \$13,248.80; R. J. Fyfe, Equipment, \$10,564.28; Rural Municipality of Garry, \$5,863.12; General Construction Co. (Alberta) Ltd., \$9,992.84; Hertz Brothers, \$15,650.86; H. W. Hollett, \$6,955.80; Imperial Oil, Limited, \$7,558.72; Rural Municipality of Invermay, \$5,461.09; Lincoln H. Jelliff, \$12,142; Kramer-Church Tractor Co., Ltd., \$8,665.83; Rural Municipality of Lansdowne, \$6,125.76; Machinery Depot, Ltd., \$5,150.50; Maple Leaf Construction, Ltd., \$71,912.06; Hugh A. McEachern, \$8,597.41; Mid-West Construction Co., \$20,228.56; Mid-West Engineering Co., Ltd., \$10,912.86; Bank of Montreal, \$32,041.83; National Canadian Bank, \$25,559.40; Patterson Motors, Limited, \$5,771.30; Pollock & Beamen, \$8,269; Ross M. Rodger Co., \$9,708.32; The Royal Bank of Canada, \$25,559.40; Jacob Ruschinsky, \$6,407.94; Rural Municipality of Sliding Hills, \$5,681.90; Rural Municipality of Stanley, \$7,771.40; Steele, Briggs Seed Co., Limited, \$10,286.83; Sterling Motors, Limited, \$6,842.71; Adrian Tailon, \$9,166.63; The Bank of Toronto, \$8,833.86; K. R. Tracey, \$6,242.58; W. C. Wells Construction Co., \$11,249.34; Whittick Bros., \$5,647.35.

Vote 32 (and (a) Vote 711, Supplementary Estimates; (b) Vote 616, Further Supplementary Estimates)
Prairie Farm Assistance Act—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	223,725 00	207,375 00	201,801 87
Other Pay-list Items	8,775 00	775 00	709 74
Equipment		6,500 00	6,051 11
Express, Freight and Cartage	2,000 00	350 00	179 23
Miscellaneous	1,000 00	150 00	15 14
Printing and Stationery	7,000 00	4,600 00	3,043 04
Rents	1,500 00	600 00	570 00
Supplies and Materials	1,000 00	500 00	202 37
Publicity and Advertising	1,000 00	150 00	4 50
Telephones, Telegrams and Postage	11,500 00	6,000 00	5,749 66
A Travelling Expenses	85,000 00	115,500 00	114,687 75
	<u>\$ 342,500 00</u>	<u>\$ 342,500 00</u>	<u>\$ 333,014 41</u>

Under the Act, authority for appointments and rates of pay are vested in the Governor in Council.

As of March 31, 1947, there were 54 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. G. C. Bruce, \$2,880; H. J. Hamilton, \$2,580; A. W. Johnson, \$2,580; R. F. McGregor, \$4,500; N. B. Williams, \$2,580.

Wages of labourers and casual employees amounted to \$101,676.98.

A Travelling expenses of \$300 or over were paid to: M. Adamson, \$440.76; R. Allison, \$418.74; J. Anderson, \$509.09; W. E. Andrew, \$318.91; O. Bangsund, \$306.28; W. J. Barrie, \$358.01; J. Batty, \$330.49; W. Beaven, \$569.64; E. Bedard, \$586.78; E. Beedle, \$601.07; E. Bellhumeur, \$521.90; A. M. Bell, \$120.72; G. A. Bell, \$1,692.90; W. G. Bell, \$515.86; J. Bergey, \$315.76; I. A. Berglund, \$595.93; J. L. Berry, \$372.54; T. E. Black, \$2,032.22; S. Boot, \$1,022.79; C. Bowes, \$354.77; W. Bradwell, \$669.21; G. C. Bruce, \$1,154.67; J. H. Buhler, \$717.71; J. S. Campbell, \$857.84; J. P. Carmody, \$487.21; M. F. Carpenter, \$2,187.05; C. C. Churchill, \$359.20; M. P. Clancy, \$436.55; J. S. Clark, \$308.43; A. E. Clarke, \$506.53; C. Clarke, \$514.80; W. H. Clarke, \$640.26; C. W. Cline, \$393.91; P. Colleaux, \$799.47; J. P. Collins, \$480.93; T. E. Colter, \$444.24; J. P. Connors, \$1,117.61; W. B. Crozier, \$414.03; J. A. Cunningham, \$468.72; J. F. Davies, \$310.57; J. T. Dewan, \$345.57; C. Dixon, \$433.10; H. Doyle, \$518.99; F. T. Durick, \$630.69; J. R. Ehmann, \$328.67; W. J. Ellison, \$305.72; D. M. Epp, \$494.56; J. M. Epp, \$512.55; W. L. Faulkner, \$451.14; A. L. Forrester, \$1,677.59; L. H. Fuller, \$319.20; C. R. Fysh, \$369.41; W. S. Gale, \$341.09; W. Garman, \$411.90; F. Gibson, \$389.98; J. C. Guy, \$304.53; J. J. Haas, \$497.33; H. M. Haney, \$575.82; G. Harkness, \$505.16; F. Hart, \$417.99; A. E. Hawker, \$1,146.82; W. J. Hawrysh, \$304.84; H. D. Head, \$388.60; M. A. Hoover, \$447.74; F. S. Humphry, \$1,411; J. H. Irving, \$826.01; B. T. Jaques, \$301.97; P. Jensen, \$369.19; A. W. Johnson, \$1,298.71; P. N. Johnson, \$442.43; A. Jones, \$548.92; L. Jones, \$317.90; N. Kaminsky, \$409.41; G. A. Kennedy, \$538.66; W. A. Keyworth, \$563.14; A. N. King, \$384.54; J. N. Kozak, \$1,931.13; H. Krienke, \$385.81; W. J. Langley, \$459.27; P. D. Lasiuk, \$318.28; G. J. Lester, \$577.44; W. Lettner, \$775.42; H. Loken, \$792.66; P. J. Longworth, \$363.62; M. E. Losback, \$455.55; S. MacFarlane, \$408.75; W. D. Mackay, \$340.17; D. MacLeod, \$535.61; J. B. MacLeod, \$522.16; F. S. MacMillan, \$446.42; R. Magosse, \$1,128.51; H. E. Mainil, \$314.60; R. G. Mann, \$432.84; J. Marshall, \$561; W. T. Martin, \$505.60; C. May, \$316.84; G. McAdam, \$353.29; H. McAndie, \$384.06; J. E. McCune, \$343.70; J. McDonald, \$548.01; R. F. McGregor, \$1,286.92; F. R. McIntosh, \$463.46; R. McIntosh, \$523.23; D. McLeod, \$458.30; J. Meikle, \$412.83; A. F. Mercier, \$380.10; H. Merrell, \$556.94; T. H. Miller, \$419.61; W. H. Mills, \$456.98; J. H. Mitchell, \$469.19; W. W. Mitchell, \$412.69; J. Moreau, \$337.07; G. N. Morrison, \$506.32; J. C. Myers, \$572.08; G. W. Newell, \$1,106.04; W. Nicholson, \$556.46; A. E. Nikkel, \$525.70; W. G. Norrish, \$391.96; P. Pahl, \$454.80; A. R. Porter, \$643.93; L. G. Poulin, \$638.27; S. L. Preston, \$369.85; E. J. Prince, \$383.68; R. Quennell, \$478.48; C. A. Receveur, \$310.44; A. L. Lees, \$646.37; L. D. Reid, \$390.51; D. D. Rempel, \$505.70; G. Robinson, \$561.12; W. Romaniuk, \$631.63; D. E. Rose, \$1,280.79; H. Roth, \$314.33; L. H. S. Rowbotham, \$2,085.95; E. Sampson, \$598.07; H. A. Saville, \$302.26; J. Schmidt, \$630.41; J. N. Shaw, \$402.41; C. Shortt, \$538.01; P. Stapleton, \$425.95; A. L. Stevenson (included under Vote 476); D. A. Stewart, \$709.96; E. Taylor, \$640.66; C. R. Thacker, \$460.72; D. Thomson, \$450.39; E. S. Tolton, \$401.36; P. M. Vawter, \$493.07; J. Walton, \$1,097.15; J. Warkentin, \$582.79; A. T. Webster, \$399.83; R. Webster, \$321.38; J. W. Welbourne, \$876.47; A. E. Wells, \$303.91; W. Widdop, \$404.39; N. B. Williams, \$1,695.45; R. A. Wilson, \$878.26; F. E. Wyman, \$329.56; E. Zahorski, \$1,926.62; L. R. Zurowski, \$669.39.

**Prairie Farm Assistance Act, c. 50, 1939—Amount transferred to meet the deficit in the
Prairie Farm Emergency Fund.....\$6,597,502 33**

The above transfer was required because the levy on grain (\$4,319,922.31 plus refunds, \$14,543.83) was insufficient to meet expenditures, a distribution of which by provinces and crop years follows:

Crop Year	Manitoba	Saskatchewan	Alberta	Total
1940		406 80		406 80
1941		92 92		92 92
1943			300 00	300 00
1944	30 00	970 25	1,371 25	2,371 50
1945	6,429 75	377,041 48	402,074 10	785,545 33
1946	5,727 75	8,768,710 35	1,368,813 82	10,143,251 92
	<u>\$ 12,187 50</u>	<u>\$9,147,221 80</u>	<u>\$1,772,559 17</u>	<u>\$10,931,968 47¹</u>

In the year 1942, crop conditions were so generally satisfactory that no payments were made under the Act.

STATEMENT OF PAYMENTS BY FISCAL AND CROP YEARS FROM INCEPTION OF THE POLICY

Fiscal Years

Fiscal Year	Manitoba	Saskatchewan	Alberta	Total
1939-40	849,998 26	7,251,661 76	1,351,801 60	9,453,461 62
1940-41	613,211 38	5,583,256 63	503,298 10	6,699,766 11
1941-42	84,662 96	11,138,107 89	2,457,972 02	13,680,742 87
1942-43	8,498 13	1,203,816 44	1,081,114 84	2,293,429 41
1943-44	13,180 67	3,982,522 31	2,162,560 28	6,158,263 26
1944-45	75,863 00	3,930,090 49	3,003,767 29	7,009,720 78
1945-46	114,560 47	12,275,906 89	4,092,855 50	16,483,322 86
1946-47	12,187 50	9,137,524 26	1,767,712 88	10,917,424 64 ¹
	<u>\$ 1,772,162 37</u>	<u>\$ 54,502,886 67</u>	<u>\$ 16,421,082 51</u>	<u>\$ 72,696,131 55</u>

Crop Years

Crop Year	Manitoba	Saskatchewan	Alberta	Total
1939	905,416 54	7,574,550 74	1,429,327 72	9,909,295 00
1940	614,169 08	5,594,707 44	503,407 65	6,712,284 17
1941	36,513 28	12,010,490 18	3,466,110 05	15,513,113 51
1943	16,685 25	5,037,598 87	2,425,103 09	7,479,387 21
1944	163,501 97	2,980,357 68	2,833,631 66	5,977,491 31
1945	30,148 50	12,537,152 41	4,394,688 52	16,961,989 43
1946	5,727 75	8,768,029 35	1,368,813 82	10,142,570 92
	<u>\$ 1,772,162 37</u>	<u>\$ 54,502,886 67</u>	<u>\$ 16,421,082 51</u>	<u>\$ 72,696,131 55</u>

¹The difference between these totals is represented by the refunds of \$14,543.83.

Of the grand total, an amount of \$26,201,055.82 was obtained by the levy and \$46,495,075.73 was transferred to meet the deficit.

Vote 33 To provide for Wheat Acreage Reduction Payments—Undischarged commitments of previous years

	Estimates	Allotments	Expenditures
Bonus Reduction Payments	\$ 25,000 00	\$ 25,000 00	\$ 1,732 00

The aim of the Wheat Acreage Reduction Act, c. 10, 1942, as amended, was to encourage a reduction in the number of acres sown to wheat in the Prairie Provinces, by compensating farmers who effect such reduction.

Statements showing (a) payments made during the current year by provinces and crop years; (b) expenditures by crop years from inception of the policy; (c) expenditures by fiscal years from inception of the policy are given on the following pages.

PAYMENTS MADE DURING THE CURRENT YEAR BY PROVINCES AND CROP YEAR

	1941 Regulations		1942 Act				Totals	
			(1942 Crop Year)		(1943 Crop Year)			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Manitoba—								
Farmers.....			1	49 73	1	124 69	2	174 42
Landlords.....			1	12 27	1	23 31	2	35 58
Saskatchewan—								
Farmers.....	1	242 00	1	48 00	3	292 00	5	582 00
Landlords.....								
Alberta—								
Farmers.....	2	324 00	4	440 00	2	176 00	8	940 00
Landlords.....								
	3	\$ 566 00	7	\$ 550 00	7	\$ 616 00	17	\$ 1,732 00

EXPENDITURES BY CROP YEARS FROM INCEPTION OF THE POLICY

	1941 Regulations		1942 Act				Totals	
	Number	Amount	(1942 Crop Year)		(1943 Crop Year)		Number	Amount
			Number	Amount	Number	Amount		
Manitoba—								
Farmers.....	27,005	4,011,405 66	43,062	3,453,857 04	38,678	3,852,974 21	198,745	11,318,236 91
Landlords.....	9,878	451,406 74	12,862	349,812 47	11,729	388,751 79	34,469	1,189,971 00
Saskatchewan—								
Farmers.....	88,634	17,443,415 34	113,944	10,080,378 13	107,658	14,085,722 72	310,236	41,609,516 19
Landlords.....	47,822	2,642,479 85	67,045	1,567,576 22	61,952	1,980,985 03	176,819	6,191,041 10
Alberta—								
Farmers.....	55,402	9,736,908 43	72,107	5,812,549 30	70,047	8,513,237 33	197,556	24,062,695 06
Landlords.....	16,072	837,650 76	23,335	503,088 62	21,622	675,399 72	61,029	2,016,139 10
	241,813	\$ 35,123,266 78	332,355	\$ 21,767,261 78	311,686	\$29,497,070 80	888,854	\$ 86,387,599 36

EXPENDITURES BY FISCAL YEARS FROM INCEPTION OF THE POLICY

Fiscal Year	Manitoba	Saskatchewan	Alberta	Total
1941-42	3,835,465 01	16,668,346 12	9,150,417 78	29,654,228 91
1942-43	3,916,993 05	13,908,462 16	6,700,877 26	24,526,332 47
1943-44	4,581,814 51	16,250,747 77	9,269,164 35	30,101,726 63
1944-45	131,725 34	841,314 40	733,529 24	1,706,568 98
1945-46	42,000 00	131,104 84	223,905 53	397,010 37
1946-47	210 00	582 00	940 00	1,732 00
	<u>\$ 12,508,207 91</u>	<u>\$ 47,800,557 29</u>	<u>\$ 26,078,834 16</u>	<u>\$ 86,387,599 36</u>

Vote 34 To provide for assistance to encourage the Improvement of Cheese and Cheese Factories

	Estimates	Allotments	Expenditures
A Subsidies for construction and reconstruction of cheese factories; improving cheese maturing facilities in cheese factories and the standardization of cheese pressing equipment	250,000 00	250,000 00	186,207 91
B Premiums on high quality cheese	1,750,000 00	1,750,000 00	1,253,385 60
	<u>\$2,000,000 00</u>	<u>\$2,000,000 00</u>	<u>\$1,439,593 51</u>

The Cheese and Cheese Factory Improvement Act, c. 13, 1939, governs payments made under this vote.

Subsidies to the extent of 50 per cent of the amount actually expended by the owners of cheese factories for the following purposes were paid: amalgamation and construction of new factories, \$155,587; insulating and/or refrigerating existing factories, \$30,139.08; standardization of cheese presses, \$481.83.

The following is a distribution of expenditures by provinces, the number of factories participating being shown in parentheses:

Amalgamation and new construction: Quebec (9), \$147,691.41; Ontario (1) \$7,895.59.

Insulating and/or refrigerating: Quebec (10), \$5,220.45; Ontario (34), \$24,066.38; Alberta (1), \$852.25.

Standardization of cheese presses: Quebec (1), \$45; Ontario (7), \$436.83.

B Payments of one cent per pound on cheese scoring 93 points and two cents on cheese scoring 94 or more points. The following is a distribution of expenditures by provinces, the number of participating factories being shown in parentheses: Prince Edward Island (6), \$1,040.19; New Brunswick (9), \$6,670.09; Quebec (401), \$249,324.15; Ontario (549), \$976,759.85; Manitoba (22), \$6,070.54; Saskatchewan (5), \$651.42; Alberta (16), \$7,752.62; British Columbia (1), \$5,116.74.

Vote 35 To provide assistance for the replacement of maple production equipment

	Estimates	Allotments	Expenditures
Materials and Supplies	<u>\$ 200,000 00</u>	<u>\$ 200,000 00</u>	<u>\$ 194,271 49</u>

P.C. 251 dated January 22, 1940, as amended by P.C. 7483 dated January 13, 1941, and P.C. 2881 dated April 25, 1941, approved an agreement between the Dominion Government and the Quebec Provincial Government whereby they undertook mutually to assist producers of maple products in the Province of Quebec to replace lead-contaminated sap buckets with others of approved material. Payments were made to that Province.

Vote 36 To provide for Administrative Expenses, Agricultural Prices Support Act, 1944

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	38,000 00	38,000 00	23,101 66
A Travelling Expenses	6,000 00	6,000 00	3,395 73
Telephones, Telegrams and Postage	2,000 00	2,000 00	327 54
Printing and Stationery	2,000 00	2,000 00	468 65
Miscellaneous	2,000 00	2,000 00	42 4
	<u>\$ 50,000 00</u>	<u>\$ 50,000 00</u>	<u>\$ 27,336 07</u>

The Agricultural Prices Support Act, c. 29, 1944, authorized the establishment of the Agricultural Prices Support Board to support, by way of subsidy or otherwise, the prices of agricultural products during the transition from war to peace. The Act defines "agricultural products" as any natural product of agriculture, except wheat, designated by the Governor in Council, and includes processed meat, dairy and poultry products if so designated. The Act further directs that the Board is to consist of three members to be appointed by the Governor in Council. P.C. 6165 dated August 16, 1944 appointed J. G. Taggart as Chairman with two officers of the Department of Agriculture to be members *pro tempore* to serve without special remuneration. P.C. 5300 dated December 30, 1946, authorized the appointment of a Vice-Chairman and one member to be paid remuneration of \$25 for each day devoted to Board duties. This remuneration was approved by P.C. 35/202 dated January 17, 1947.

As of March 31, 1947, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis), follows. D. A. B. Marshall, \$3,000 (transferred to Vote 25, Feb. 15); J. A. Proulx, \$3,600 (Jan. 1); J. H. Scharffe, \$2,400; J. G. Taggart, \$8,000.

A Travelling expenses of \$948.84 were paid to J. A. Proulx and \$1,255.15 (including \$35.51 charged to Vote 479) to J. G. Taggart.

Vote 37 Agricultural Research Special Projects

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	58,000 00	39,709 96	18,882 18
Equipment	80,000 00	80,000 00	37,229 40
Supplies and Materials	50,000 00	50,000 00	17,459 66
A Travelling Expenses	12,000 00	12,000 00	2,312 53
Buildings and Lands		16,523 13	16,523 13
Express, Freight and Cartage		261 07	261 07
Printing and Stationery		463 25	463 25
Miscellaneous		538 73	538 73
Feeds		165 60	165 60
Telephones, Telegrams and Postage		338 26	338 26
	<u>\$ 200,000 00</u>	<u>\$ 200,000 00</u>	<u>\$ 94,173 81</u>

As of March 31, 1947, there were 2 salaried employees being paid from this account, viz., T. S. Forsaith and J. S. Parker who were receiving salaries at annual rates of \$2,940.

Wages of labourers and casual employees amounted to \$13,046.86.

A Travelling expenses of \$300 or over were paid to: J. B. Dore (included under Vote 15); T. S. Forsaith, \$423.99 (charged to Vote 16); J. S. Parker, \$681.27 (including \$631.02 charged to Vote 16).

A distribution of expenditures by projects, etc., follows:

	Expenditures
Fruit, Vegetable, and Sorghum Syrup Processing Laboratory, Morden, Man.	8,669 95
Engineering Laboratory, Swift Current, Sask.	45,640 09
Wool Research Laboratory, Lethbridge, Alta.	2,376 83
Sawfly Research Laboratory, Swift Current, Sask.	4,369 32
Animal Nutrition Research Laboratory, Swift Current, Sask.	22,556 85
Fruit and Vegetable Processing Laboratory, and Horticultural Laboratory, Lethbridge, Alta.	1,540 22
Prairie Region—Live Stock Insects Laboratory	9,020 55
	<u>\$ 94,173 81</u>

Suppliers receiving \$5,000 or over: J. R. Paisley Limited, \$6,991.26; Rudel Machinery Company, Limited, \$13,565.

Vote 712 To reclaim and to prevent the flooding of valuable agricultural lands in the valley of the Lillooet River near Pemberton, B.C.

	Estimates	Allotments	Expenditures
Salaries and Wages	74,000 00	49,000 00	17,435 59
Supplies and Materials	10,000 00	20,000 00	10,578 74
Equipment Rentals	13,000 00	25,000 00	15,837 54
Travelling Expenses	3,000 00	6,000 00	5,108 40
	<u>\$ 100,000 00</u>	<u>\$ 100,000 00</u>	<u>\$ 48,960 27</u>

As of March 31, 1947, there was 1 salaried employee being paid from this account. Wages of labourers and casual employees amounted to \$13,486.62.

Surrey Dyking Commission received \$5,327.25.

Vote 713 To provide for a portion of the cost, not exceeding one-third, of necessary repairs to dykes and aboiteaux protecting coastal farm lands, to be undertaken by the Provinces of Nova Scotia and New Brunswick.	60,000 00
Expenditures	<u>\$ 24,862 04</u>

During recent years, dykes and aboiteaux protecting land in the Provinces of Nova Scotia and New Brunswick suffered serious damage and in some cases were destroyed by extraordinarily high tides. As a measure designed to prevent loss of crops on this land which would endanger the live stock feeding program in the Maritime Provinces, P.C. 2/3368 dated August 8, 1946, as amended by P.C. 19/444 dated February 6, 1947, authorized the Minister of Agriculture to enter into agreements with the Governments of Nova Scotia and New Brunswick for the repair and reconstruction of dykes and aboiteaux, the agreements to provide: (a) on submission of verified accounts the Dominion to pay one-third the cost provided that the amount paid does not exceed \$60,000; (b) the provinces do not require the owners of the land to pay more than one-third of the cost.

Payments were made as follows: Nova Scotia, \$17,611.15; New Brunswick, \$7,250.89.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.	<u>\$ 23,685 61</u>
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Province of Saskatchewan, Buffalo Pound Lake Project: Douglas Charles Nicolle, \$22,364.71, taxed costs \$1,320.90.

DEMobilIZATION AND RECONVERSION

Vote 476 Agricultural Food Board

	Estimates	Allotments	Expenditures
Board Administration—			
Temporary Assistance (including Cost of Living Bonus)	21,369 00	21,369 00	16,952 85
Other Pay-list Items	160 00	160 00	116 04
Printing and Stationery	7,000 00	7,000 00	2,131 52
Telephones and Telegrams	2,000 00	2,000 00	430 65
A Travelling Expenses	30,000 00	30,000 00	6,016 42
Miscellaneous	1,500 00	1,500 00	93 00
B Subsidy on Milk for Butter, for Fluid Milk, for Cheese and for Concentration Purposes, including undischarged commitments of previous years	48,500,000 00	48,500,000 00	36,759,094 90
C Subsidy to producers of Tomatoes, Corn, Peas and Beans, including undischarged commitments of previous years	3,050,000 00	3,050,000 00	978 90
D Subsidy on Berries for Jam and Canned Raspberries ...	600,000 00	600,000 00	453 21
E Subsidy on White and Yellow Eye Beans, including undischarged commitments of previous years	1,250,000 00	1,250,000 00	7,873 38
	<u>\$ 53,462,029 00</u>	<u>\$ 53,462,029 00</u>	<u>\$ 36,794,140 87</u>

P.C. 1563 dated March 31, 1943, authorized the establishment of the Agricultural Food Board to develop and direct the policies and measures of the Department of Agriculture for the production of food.

As of March 31, 1947, there were 9 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: P. J. Gilhooly, \$2,460; B. G. Good, \$2,580; A. L. Stevenson, \$3,720, inclusive of war duties supplement.

A Travelling expenses of \$300 or over were paid to: J. N. Lewis (included under Vote 25); G. B. Miller (included under Vote 29); A. L. Stevenson, \$763.74 (\$402.32 charged to Vote 31 and \$361.42 charged to Vote 32); R. M. Ullett, \$327.60.

B P.C. 1708 dated April 30, 1946, authorized the payment of subsidies as follows:

- (a) 10 cents per pound on butterfat used in the manufacture of creamery butter during the period May 1, 1946 to April 30, 1947.
- (b) 35 cents per hundred pounds on milk used for fluid milk consumption during the period May 1 to September 30, 1946, and 55 cents per hundred pounds from October 1, 1946 to April 30, 1947, provided that in areas where 25 cents is considered adequate, the subsidy shall be limited to that amount.
- (c) 15 cents per hundred pounds on milk used for concentration purposes and the production of milk sugar (lactose), between May 1 and September 30, 1946, and 30 cents per hundred pounds between October 1, 1946, and April 30, 1947.
- (d) 20 cents per hundred pounds on milk used in the manufacture of cheddar cheese between May 1, 1946, and April 30, 1947.

Payments were made to milk distributors, butter and cheese factories and manufacturers of concentrated milk who had allowed the subsidy to producers at time of purchase.

The following is a statement of expenditures from inception of the policy.

	1946-47	Total to date
Nova Scotia	1,055,796 58	4,257,329 60
Prince Edward Island	367,465 40	1,509,739 55
New Brunswick	794,668 40	3,414,413 48
Quebec	10,669,724 08	42,056,108 66
Ontario	14,009,924 07	54,431,925 39
Manitoba	2,592,892 59	11,295,459 42
Saskatchewan	2,988,183 25	13,739,429 11
Alberta	2,951,475 75	13,136,364 70
British Columbia	1,328,964 78	6,132,176 55
		149,972,946 46
Refunds credited to Previous Years' War and Demobilization Expenditures..		17,789 82
	<u>\$ 36,759,094 90</u>	<u>\$149,955,156 64</u>

Refunds of subsidy for the year for dairy products exported, used industrially or in ships' stores, amounted to \$356,999.31 and were credited to this allotment.

C To encourage the production of vegetables, P.C. 2/1731 authorized the payment of subsidies on 1945 crops as follows: tomatoes, \$6 per ton; corn, \$4 per ton; peas, \$10 per ton shelled weight or \$2 per ton straw weight; beans, \$7.50 per ton.

Payments were made to canners who had allowed the subsidy to producers at time of purchase of 1945 crops.

The following is a statement of expenditures since inception of the policy.

	1946-47	Total to date
Nova Scotia		20,548 28
New Brunswick		7,565 43
Quebec	157 85	866,977 67
Ontario	821 05	3,694,183 98
Manitoba		11,194 62
Alberta		174,579 75
British Columbia		488,355 43
		5,263,405 16
Refunds credited to Previous Years' War and Demobilization Expenditures..		11,648 30
	<u>\$ 978 90</u>	<u>\$ 5,251,756 86</u>

D P.C. 7/1731 dated March 14, 1945, provides for the payment of subsidies at specified rates on strawberries, raspberries, loganberries, boysenberries, gooseberries and currants used in the manufacture of jams and on canned raspberries. Expenditures consisted of payments to manufacturers who had allowed the subsidy to producers at time of purchase of 1945 crops.

The following is a statement of expenditures from inception of the policy.

	1946-47	Total to date
Prince Edward Island		14,776 77
Quebec		170,606 86
Ontario	453 21	364,324 33
British Columbia		804,803 48
		1,354,511 44
Refunds credited to Previous Years' War and Demobilization Expenditures..		4,506 93
	\$ 453 21	\$ 1,350,004 51

E P.C. 12/1731 dated March 14, 1945, authorized the payment of a subsidy of 75 cents per bushel to growers in the bean exporting area of Canada on their sales of 1945 crop of white and yellow eye beans. Total expenditures from inception of the policy amount to \$689,827.32.

Vote 477 (and Vote 903, Supplementary Estimates) Agricultural Supplies Board

	Estimates	Allotments	Expenditures
Board Administration—			
Temporary Assistance (including Cost of Living Bonus)	22,352 00	22,352 00	15,310 78
Other Pay-list Items	148 00	148 00	77 73
Printing and Stationery	2,000 00	2,000 00	402 05
Telephones and Telegrams	1,500 00	1,500 00	263 07
A Travelling Expenses	15,000 00	15,000 00	3,912 56
Miscellaneous	2,000 00	2,000 00	316 39
Programs to encourage the production of essential supplies—			
Publishing Special Pamphlets	5,000 00	5,000 00	2,446 74
Inspection of Eggs:			
Temporary Assistance (including Cost of Living Bonus)	35,583 00	35,583 00	27,088 58
Other Pay-list Items	253 00	253 00	187 48
A Travelling Expenses	16,500 00	16,500 00	11,584 75
Miscellaneous	3,099 00	3,099 00	
Dehydration Research Administration—			
Temporary Assistance (including Cost of Living Bonus)	17,359 00	17,359 00	
Other Pay-list Items	141 00	141 00	
Travelling Expenses	5,000 00	5,000 00	
Miscellaneous	1,000 00	1,000 00	
Advertising and Publicity	100,000 00	100,000 00	
B Bonus to Farmers on Clean Wool	175,000 00	175,000 00	69,150 10
Assistance in disposal of surplus products—			
C Nova Scotia Apple Agreement	3,100,000 00	2,199,085 18	885,200 00
D British Columbia Apple Agreement	150,000 00	150,000 00	73,084 39
Feeds Administrator—			
Administration:			
Temporary Assistance (including Cost of Living Bonus)	26,526 00	26,526 00	22,312 62
Other Pay-list Items	99 00	99 00	58 10
Printing and Stationery	7,500 00	7,500 00	2,200 89
Telephones and Telegrams	2,500 00	7,500 00	5,446 52
A Travelling Expenses	6,000 00	6,000 00	2,668 23
Miscellaneous	1,875 00	1,875 00	404 67
E Freight Assistance on Western Feed Grains	18,000,000 00	19,000,000 00	18,827,465 06
F Subsidy on Wheat used as Feed for Livestock	8,000,000 00	7,000,000 00	6,474,192 77
G Reserve Stock of Feed Grains	2,500,000 00	2,500,000 00	1,551,077 79

	Estimates	Allotments	Expenditures
Flax Fibre Administrator—			
Administration:			
Temporary Assistance (including Cost of Living Bonus)	21,807 00	21,807 00	9,266 37
Other Pay-list Items	143 00	143 00	42 12
Printing and Stationery	1,200 00	1,200 00	65 06
Telephones and Telegrams	600 00	600 00	268 55
A Travelling Expenses	12,600 00	12,600 00	9,953 17
Miscellaneous	500 00	500 00	29 47
Fertilizers and Pesticides Administrator—			
Administration:			
Temporary Assistance (including Cost of Living Bonus)	10,657 00	10,657 00	9,320 00
Other Pay-list Items	43 00	43 00	32 50
Printing and Stationery	5,000 00	5,000 00	1,369 21
Telephones and Telegrams	500 00	500 00	180 73
A Travelling Expenses	7,000 00	7,000 00	5,562 47
Miscellaneous	800 00	800 00	5 63
H Fertilizers Subventions and Freight Allowances, including undischarged commitments of previous years....	225,000 00	300,000 00	282,890 42
I Fertilizer Subsidies and Bulk Purchasing of Fertilizer Chemicals		800,000 00	206,993 69
J Lime for Soil Amendment Purposes	385,000 00	385,000 00	340,825 77
Seeds Administrator—			
Administration:			
Temporary Assistance (including Cost of Living Bonus)	5,271 00	5,271 00	4,528 12
Other Pay-list Items	29 00	29 00	14 53
Printing and Stationery	600 00	600 00	6 06
Telephones and Telegrams	1,000 00	1,000 00	675 44
A Travelling Expenses	3,000 00	3,000 00	359 88
Miscellaneous	600 00	600 00	1 26
K Seed Program, including undischarged commitments of previous years	280,000 00	280,000 00	173,891 10
L To reimburse Western purchasers of feeder cattle and feeder lambs one-half of the net cost of freight on cattle and lambs purchased after October 1, 1945 and prior to January 1, 1946, in conformity with the terms of P.C. 6370 of October 3, 1945		6,000 00	4,123 78
M Dehydrated Potatoes and Turnips		14,914 82	10,628 83
	<u>\$ 33,157,785 00</u>	<u>\$ 33,157,785 00</u>	<u>\$ 29,033,885 48</u>

P.C. 948 dated March 6, 1940, established the Agricultural Supplies Board with a view toward ensuring that the agricultural resources of Canada be utilized to the best advantage.

As of March 31, 1947, there were 36 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: M. Anderson, \$3,600; R. M. Bryan, \$3,600; G. J. Callister, \$3,600 (also a living allowance of \$100 per month paid by the Wartime Prices and Trade Board); J. G. Davidson, \$4,000 (also paid at the rate of \$3,000 by the Wartime Prices and Trade Board); F. H. Gorsline, \$3,300 inclusive of war duties supplement (Sept. 17); D. Hunter, \$3,000 (Jan. 1); D. H. Lockerbie, \$3,600 (Oct. 6); V. A. Minne, \$3,000; J. R. Peet, \$3,000; D. E. Thomson, \$4,200.

A *Travelling Expenses.* Travelling expenses of \$300 or over were paid to: J. Bergeron, \$1,314.18; J. Bradbury, \$2,620.31; G. J. Callister, \$1,952.91; B. J. Cantin, \$512.10; A. Casgrain, \$1,716.16; L. Choquette, \$1,305.51; J. G. Davidson, \$1,733.17; S. A. Dodds, \$590.32; G. Duperron, \$1,845.06; G. A. Elliot (included under Vote 21); H. F. Gorsline, \$707.30 (including \$569.27 charged to Vote 481); J. H. Hare, \$785.38; D. Hunter, \$2,123.91; J. W. MacKay (included under Vote 21); V. A. Minne, \$2,375.42; M. H. Mode (included under Vote 29); G. L. Newman, \$1,631.46 (including \$690.09 charged to Vote 480); L. B. Newman, \$465.57 (including \$70.75 charged to Vote 24); G. S. Peart (included under Vote 21); E. Perrier, \$2,086.09; E. F. Schramm, \$470.65; C. L. Smith, \$1,760.20; W. R. White (included under Vote 21).

B *Bonus to Farmers on Clean Wool.* P.C. 26/1046 dated March 22, 1946, authorized the Agricultural Supplies Board to pay to the Provincial Governments co-operating with the Dominion in the payment of a bonus on wool, an amount not exceeding one-half of the expenditure incurred by such Provincial Governments or two cents per pound, whichever is lower.

The following is a statement of net expenditures from inception of the policy.

	1946-47	Total to date
Nova Scotia	4,193 14	17,053 49
Prince Edward Island	412 80	2,097 50
New Brunswick	466 82	1,903 88
Quebec	1,018 16	4,707 76
Ontario	33,063 76	167,698 15
Saskatchewan	23,234 06	115,461 96
Alberta		179,945 94
British Columbia	6,761 36	19,625 92
	<u>\$ 69,150 10</u>	<u>\$ 508,494 60</u>

C Nova Scotia Apple Agreement. To assist in disposing of the 1946 crop of Nova Scotia apples, an agreement was entered into between the Department and the Nova Scotia Apple Marketing Board whereby the Minister agreed to pay to the Board industry assistance to a maximum amount of \$1,356,300, less \$123 per barrel for all domestic and export sales of packed apples in excess of 500,000 barrels.

The Minister further agreed to assist, with the Provincial Government, in a program for the removal of aged and undesirable trees by paying to the Board the amount of \$2 for each tree of this condition removed, the total sum payable not to exceed \$200,000.

The following expenditures were incurred: industry assistance, \$750,000; compensation for trees removed, \$135,200.

D British Columbia Apple Agreement. To assist the growers of apples in the Okanagan Valley to market their 1946 crop, an agreement was entered into between the Department and the British Columbia Fruit Board under which the Minister agreed to pay to the Board one-half of the amount by which the value of sales by the Board of unpacked apples in Western Canada, totals less than an average of \$50 per ton or \$1 per box of bulk apples, the total sum payable not to exceed \$100,000. The Board agreed to maintain the necessary records for the purpose of any audit that may be required and to make payments to the growers or growers' agents.

The following is a statement of net expenditures under agreements with the Nova Scotia Apple Marketing Board and the British Columbia Fruit Board.

NOVA SCOTIA

Crop Year	Fiscal Year	Gross Expenditure	Receipts Credited to Allotment	Net Expenditure Fiscal Year	Net Expenditure Crop Year	Refunds to Previous Years' War and Demobilization Expenditures	Cost to Dominion Government
1939 to 1945	1939-40 to 1945-46	14,310,334 92	2,042,605 92	12,267,729 00	12,267,729 00	2,416,852 90	9,850,876 10
1946	1946-47	885,200 00	.....	885,200 00	885,200 00	.....	885,200 00
		<u>\$15,195,534 92</u>	<u>\$2,042,605 92</u>	<u>\$13,152,929 00</u>	<u>\$13,152,929 00</u>	<u>\$ 2,416,852 90</u>	<u>\$10,736,076 10</u>

BRITISH COLUMBIA

Crop Year	Fiscal Year	Gross Expenditure	Receipts Credited to Allotment	Net Expenditure Fiscal Year	Net Expenditure Crop Year	Cost to Dominion Government
1939 to 1944	1939-40 to 1944-45	1,595,356 21	3,380 34	1,591,975 87	1,591,975 87	1,591,975 87
1946	1946-47	73,084 39	.....	73,084 39	73,084 39	73,084 39
		<u>\$1,668,440 60</u>	<u>\$3,380 24</u>	<u>\$1,665,060 26</u>	<u>\$1,665,060 26</u>	<u>\$1,665,060 26</u>

E Freight Assistance on Western Feed Grains. This policy, approved by P.C. 7523 dated September 25, 1941, as amended by P.C. 8067 dated October 20, 1941, P.C. 8396 dated October 28, 1941, and P.C. 4781 dated June 5, 1942, provides for payment of freight assistance at specified rates on Western feed grains shipped to Eastern Canada and British Columbia as feed for live stock and poultry. Payments are made to wholesale and retail grain dealers and to feeders, the object of the policy being that feeders of live stock and poultry will receive the full benefit of the subsidy in prices paid for feeds.

Payments of \$5,000 or over were made to the following: Agro Co. of Canada, \$50,916.04; Alberta Wheat Pool, \$171,478.73; Almonte Flour Mills Co., \$27,674.17; Atlas Grain Company, \$81,467.35; Aurora Flour & Feed Mills, \$15,523.38; Tancrede Avard Ltée., \$99,932.25; H. D. Barnett & Co., Limited, \$133,145.78; Barrie Flour Mills, \$18,746.41; Begin & Frere, \$29,753.72; Noel Begin, Inc., \$60,439.49; P. E. Begin, Ltée., \$6,279.18; H. & S. Belanger, \$154,909.12; Blatchford Feeds Ltd., \$55,078.26; Eugene Bois, \$13,486.41; Boyd's Milling & Grain Co., Ltd., \$33,020.10; Brackman-Ker Milling Co., Ltd., \$339,530.77; Buckenfield's, Ltd., \$573,219.86; J. A. Burgess & Sons, \$22,043.58; Burns & Company, \$88,469.34; P. G. Bussiere & Cie, \$67,154.21; Caledonia Milling Company, \$13,441.93; Campbell & McNab, \$12,600.23; Canada Packers Ltd., \$8,262.13; Canada West Grain Co. Ltd., \$110,369.82; J. Eugene Cardinal, \$43,779.31; E. W. Caron, \$301,194.53; S. J. Cherry & Sons, Ltd., \$17,533.88; Coatsworth and Cooper Ltd., \$715,918.46; Columbia Grain & Milling Co. Ltd., \$25,887.80; Cooperative Federee de Quebec, \$742,212.74; La Cooperative du Madawaska Ltée., \$23,752.39; Copeland Flour Mills Co., Ltd., \$70,578.75; Cowichan Creamery Association, \$6,511.36; J. G. Crawford, \$41,967.71; H. Desrosiers & Fils, \$134,909.15; Dewart Milling Co., \$57,875.39; Dominion Elevators, Ltd., \$37,303.10; Drolet, Inc., \$27,866.79; Drolet & Larochelle, \$7,843.72; Dundas Milling Co., \$6,998.34; S. A. Early Company, \$5,858.78; Ellison Milling & Elevator Co., Ltd., \$21,430.42; Frenette & Fils, \$12,000.12; Funk's Feed Supply, \$8,023.48; Genest, Nadeau, Ltée., \$54,160.33; Paul Gervais & Frere, \$185,243; Gibson Bros., \$8,441.85; Godbout & Fortin, \$42,051.21; Great Star Flour Mills, Limited, \$40,938.08; Vernon C. Green, \$57,457.68; Growers Supply Co., Ltd., \$12,303.39; Aime Guertin, Ltée., \$22,415.35; F. B. Ham & Co., \$330,657.56; Hawken Milling Co., \$10,766.38; Hayhoe Bros., \$13,841.99; Henkel's Flour Mill, \$11,889.78; J. H. Hilliker & Sons, Ltd., \$5,695.89; Geo. Hogg & Sons, Ltd., \$12,167.50; W. L. Hogg Corp., \$21,194.93; Howson & Howson, \$19,017.32; Hunt Milling Corp. Ltd., \$10,145.01; R. L. Huot & Compagnie, \$84,391.34; International Grain Company, \$13,536.24; Inter-Ocean Grain Company, Ltd., \$130,854.13; Inter-Provincial Grain Company, \$16,041.40; John Jervis Grain Co., \$90,566.80; King Milling Co., \$15,548.57; Wm. Knechtel & Son, \$72,940.55; Kohler Flour & Feed Mills, \$19,813.89; Lachance & Morel Ltée., \$37,466.61; Lake of the Woods Milling Company Ltd., \$745,515.57; Lakeside Milling Company Ltd., \$62,956.18; Larochelle & Fils Enr'g., \$9,472.54; Leblanc & Lafrance, \$503,669.88; G. Arthur Lemay, \$32,534.75; J. O. Levesque, \$25,357.48; Longworth Milling Co. Limited, \$73,447.48; Fred Mahon, \$7,326.66; Maple Leaf Milling Co. Limited, \$1,246,164.71; Maritime Co-operative Services, Ltd., \$150,690.47; Alfred Marquette & Fils, \$53,797.39; McCabe Grain Company Limited, \$83,355.84; McCarthy Milling Company Limited, \$64,277.68; McDonald & Robb Limited, \$47,540.05; W. McDonald & Son, \$9,137; McLellan & McCarter, Ltd., \$41,883.58; McRae's Feed Supply, \$10,777.43; Geo. T. Mickle & Sons, \$7,065.55; Midland Pacific Terminal, Ltd., \$21,637.20; Milton Milling Company, Ltd., \$26,211.12; Morrow's Feed & Farm Supply, \$5,163.51; Nanaimo District Egg & Feed Co-op. Assn., \$17,693.41; National Grain Company, Limited, \$40,293.59; New Hamburg Mills Ltd., \$13,273.11; North-Eastern Flour Mills Limited, \$7,356.41; Ogilvie Flour Mills Co. Limited, \$901,025.34; Ottawa Valley Grain Products Limited, \$26,325.94; Otter District Farmers Inst., \$7,383.03; Parrish & Heimbecker Limited, \$981,395.06; J. A. Peer & Son, \$22,277.71; Peterboro District Co-operative Services, \$104,621.72; Phenix Milling Company, Limited, \$20,637.15; R. C. Pratt, \$71,487.39; Provincial Grain Company, \$11,242.35; Purity Flour Mills, Limited, \$903,356.31; Quaker Oats Company of Canada, Limited, \$733,632.68; Quebec Stores, Reg'd, \$70,447.05; Ralston Purina Company, Ltd., \$265,792.48; Red River Grain Company, Limited, \$33,459.99; Reesors Marmill, Limited, \$34,416.96; Reid Milling Company, \$6,991.87; J. B. Renaud & Cie, Inc., \$99,957.83; Renown Mills Limited, \$23,899.50; James Richardson & Sons, Limited, \$675,004.51; Robin Hood Flour Mills Limited, \$720,058.95; Roe Farms Milling Company, \$54,462; W. S. Rogers & Co. Ltd., \$54,634.83; Lloyd S. Rourke, \$15,807.17; J. Theo. Roy, \$125,522.79; Saint John Milling Co., Ltd., \$323,168.05; Saint Lawrence Flour Mills Co., Limited, \$404,498.58; Salmon Arm Farmers Exchange, \$9,528.03; Hugh M. Scott & Co., \$9,854.01; Scott & Peden, Ltd., \$34,904.17; Sereaton Grain Company, \$139,610.06; Searle Grain Company, Ltd., \$70,254.57; I. Shaffran, \$13,373.30; Smith Brokerage Co., Ltd., \$333,363.50; Snider Flour Milling Co. Limited, \$33,758.72; Soo Line Mills Limited, \$63,300.03; Standard Farm Products Limited, \$17,659.93; H. K. Starnes & Co., \$5,469.37; William Stone Sons, Limited, \$5,939.38; Strathroy Flour Mills, \$10,173.71; Sullivan & Kennedy, \$73,001.77; Surrey Co-op. Association, \$84,092.29; Swift Canadian Co., Limited, \$7,300.14; Tavistock Milling Co., Limited, \$47,729.95; T. H. Taylor Co., Limited, \$26,315.86; Thomson & Wickett, \$12,045.56; Toronto Elevators, Limited, \$1,845,340.29; Tougas & Tougas Limitée, \$246,393.17; Trans Canada Grain Ltd., \$10,426; Treleven Milling Co., Limited, \$15,806.15; Elzebert Turgeon, Reg'd., \$203,499.57; United Farmers Co-operative Co., Limited, \$311,706.93; United Farmers, Ltd., \$18,220.84; United Grain Growers Ltd., \$23,193.97; United Milling & Grain Co., Ltd., \$80,336.07; Vanstone Flour & Feed Mill, \$22,258.36; J. M. Vittie & Company, \$5,572.72; Hiram Walker & Sons Grain Corporation, Limited, \$82,235.60.

The following is a statement of expenditures since inception of the policy.

	1946-47	Total to date
Eastern Canada	16,739,306 67	75,688,735 74
British Columbia	2,088,158 39	8,440,760 68
		84,129,496 42
Refunds credited to Previous Years' War and Demobilization Expenditures...		18,652 93
	<u>\$ 18,827,465 06</u>	<u>\$ 84,110,843 49</u>

F Subsidy on Wheat used as Feed for Live Stock. In order to maintain the cost of Western wheat for the feeding of live stock and poultry at a level reasonably related to the maximum prices allowable for animal products and conducive to an increase in the production of such products, P.C. 8175 of September 11, 1942, authorized the payment of 8 cents per bushel on Western wheat purchased on or after August 1, 1942, from a dealer licensed by the Canadian Wheat Board, or from a producer of Western wheat, for use exclusively as feed for live stock and poultry. P.C. 8735 dated November 11, 1943, authorized the increase of this payment to 25 cents per bushel. Payments are made to wholesale and retail feed dealers and to feeders of live stock.

Payments of \$5,000 or over were made to the following: Agro Co. of Canada, \$12,099.57; Alberta Flour & Feed, \$8,996.90; Alberta Pacific Grain Company, Ltd., \$90,331.78; Alberta Wheat Pool, \$274,909.10; Atlas Grain Company, \$28,567.24; Tancrede Avard Ltée., \$26,620.02; H. D. Barnett & Co. Limited, \$40,588.70; Begin & Frère, \$14,011.30; Noel Begin Inc., \$18,245.53; H. & S. Belanger, \$50,215.44; Blatchford Feeds Ltd., \$24,517.72; Eugene Bois, \$7,141.64; Boyd's Milling & Grain Co., Ltd., \$12,256.80; Brackman-Ker Milling Co., Ltd., \$210,544.75; Buckerfield's Ltd., \$288,482.50; J. A. Burgess & Sons, \$11,351.23; Burns & Company, \$32,620.63; P. G. Bussiere & Cie, \$13,555.63; Caledonia Milling Company, \$6,418.13; Canada West Grain Co. Ltd., \$28,505.85; Canadian Milling Co., \$6,341.52; J. Eugene Cardinal, \$25,198.88; E. W. Caron, \$113,287.43; Coatsworth and Cooper Ltd., \$293,055.27; Columbia Grain & Milling Co., Ltd., \$16,481.27; Cooperative Federece de Quebec, \$259,120.37; La Cooperative du Madawaska Ltée., \$5,989.21; Copeland Flour Mills Co., Ltd., \$20,863.36; J. G. Crawford, \$16,133.33; H. Desrosiers & Fils, \$33,871.14; Dewart Milling Co., \$12,699.31; Dominion Elevators, Ltd., \$8,795.76; Drolet, Inc., \$5,501.14; Ellison Milling & Elevator Co., Ltd., \$15,266.20; Federal Grain, Limited, \$7,963.84; Feed Rite Mills, \$5,454.32; Genest, Nadeau, Ltée., \$20,666.51; Paul Gervais & Frere, \$53,076.19; Godbout & Fortin, \$12,810.89; Great Star Flour Mills, Limited, \$5,035.51; Vernon C. Green, \$34,662.49; Growers Supply Co., Ltd., \$7,572.41; Aime Guertin, Ltée., \$7,379.64; F. B. Ham & Co., \$59,105.50; W. L. Hogg, Corp., \$5,275.02; R. L. Huot & Compagnie, \$40,795.25; International Grain Company, \$8,164.98; Inter-Ocean Grain Co., Ltd., \$72,048.82; John Jervis Grain Co., \$25,799.97; Wm. Knechtel & Son, \$20,691.16; Kohler Flour & Feed Mills, \$6,465; Lachance & Morel Ltée., \$14,067.14; Lake of the Woods Milling Company, Limited, \$61,253.68; Laroche & Fils, En'g., \$6,257.24; Leblanc & Lafrance, \$145,122.24; G. Arthur Lemay, \$8,430.38; J. O. Levesque, \$5,990; Longworth Milling Co., Ltd., \$24,548.69; Maple Leaf Milling Co. Limited, \$212,438.05; Maritime Co-operative Services, Ltd., \$43,386.33; Alfred Marquette & Fils, \$13,156.66; McCabe Grain Company, Limited, \$45,162.39; McCarthy Milling Company, Limited, \$13,754.02; McDonald & Robb Limited, \$9,713.59; McLellan & McCarter, Ltd., \$21,509.58; McRae's Feed Supply, \$6,646.25; Midland & Pacific Grain Corporation, Ltd., \$17,941.28; Midland Pacific Terminal, Ltd., \$24,275.02; Milton Milling Company, Ltd., \$11,846.73; National Grain Company, Limited, \$33,699.70; North West Mill & Feed, \$7,677.87; Ogilvie Flour Mills Co., Ltd., \$208,104.19; Ottawa Valley Grain Products Limited, \$11,932.19; Parrish & Heimbecker, Ltd., \$392,556.90; Peterboro District Co-operative Services, \$31,259.07; Pioneer Grain Company, Ltd., \$17,222.96; R. C. Pratt, \$16,624.98; Provincial Grain Company, \$10,041.88; Purity Flour Mills, Limited, \$182,215.84; Quaker Oats Company of Canada Limited, \$127,930.97; Quebec Stores Reg'd., \$18,405.74; Ralston Purina Company, Ltd., \$134,394.07; Red River Grain Company Limited, \$24,123.60; Reesors Marmill Limited, \$11,614.91; P. B. Reimer & Sons Ltd., \$5,151.23; Reliance Grain Company Limited, \$8,704.07; J. B. Renaud & Cie, Inc., \$15,290.58; James Richardson & Sons, Limited, \$278,805.66; Robin Hood Flour Mills, Limited, \$110,313.97; Roe Farms Milling Company, \$24,217.54; W. S. Rogers & Co., Ltd., \$34,591.08; Lloyd S. Rourke, \$5,650; J. Theo. Roy, \$49,048.70; Saint John Milling Co., Ltd., \$43,640.18; St. Lawrence Flour Mills Co., Ltd., \$61,356.16; Saskatchewan Pool Elevators Limited, \$45,047.84; Scott & Peden Ltd., \$18,104.61; Screamton Grain Company, \$43,110.84; Searle Grain Company, Limited, \$104,512.36; Smith Brokerage Co. Limited, \$79,359.64; Snider Flour Milling Co. Limited, \$5,992.33; Standard Farm Products, Limited, \$8,575.49; Sullivan & Kennedy, \$40,789.36; Surrey Co-op. Association, \$27,865.99; Tavistock Milling Co., Limited, \$10,869.31; Thomson & Wickett, \$6,183.57; Toronto Elevators Limited, \$665,719.16; Tougas & Tougas, Limitée, \$73,466.68; Trans Canada Grain, Ltd., \$6,958.29; Elzebert Turgeon, Reg'd., \$67,326.88; United Farmers, Ltd., \$14,677.68; United Farmers Co-operative Co., Limited, \$103,618.93; United Grain Growers, Ltd., \$81,099.29; United Milling & Grain Co., Ltd., \$17,350.90; Vanstone Flour & Feed Mill, \$10,988.35; Hiram Walker & Sons Grain Corporation, Limited, \$51,055.09; Western Grain Co., Ltd., \$8,005.14.

The following is a statement of expenditures since inception of the policy.

	1946-47	Total to date
Eastern Canada	4,535,487 15	20,464,226 74
Prairie Provinces	863,721 50	3,100,739 24
British Columbia	1,074,984 12	3,581,237 63
		27,146,203 61
Refunds credited to Previous Years' War and Demobilization Expenditures ...		9,297 09
	<u>\$ 6,474,192 77</u>	<u>\$ 27,136,906 52</u>

G *Reserve Stock of Feed Grains.* P.C. 1/6567 dated August 18, 1943 as amended by P.C. 3/2200 dated March 28, 1944 and P.C. 1/6000 dated August 1, 1944 provide for the payment of costs in excess of ordinary costs in moving western wheat, oats and barley to reserve stock storage locations in Eastern Canada and storage costs of same, as authorized by the Feeds Administrator, in order that it may be available for distribution as feed for live stock and poultry during periods when transportation facilities are limited.

P.C. 16/6173 dated September 21, 1945 and P.C. 6/6761 dated November 1, 1945 provide that terminal elevators located in the city of Vancouver and Canadian Government elevators located in Edmonton, Calgary, Saskatoon and Moose Jaw, be included as points where grain may be stored. Payments were made to grain dealers in Western and Eastern Canada.

Payments of \$5,000 or over were made to the following: Alberta Pacific Grain Company, Ltd., \$26,328.06; Alberta Wheat Pool, \$41,121.33; Atlas Grain Company, \$15,210.10; H. D. Barnett & Co. Limited, \$6,844.40; H. & S. Belanger, \$7,482.45; Burns & Company, \$15,433.79; Canadian Consolidated Grain Company, Limited, \$25,649.56; Canadian Wheat Board, \$120,550.54; J. Eugene Cardinal, \$15,124.49; E. W. Caron, \$22,236.91; Coatsworth and Cooper, Ltd., \$42,297.63; Cooperative Federée de Québec, \$23,194.02; J. G. Crawford, \$5,781.87; Federal Grain, Limited, \$31,348.85; Paul Gervais & Frère, \$6,988.90; Vernon C. Green, \$7,827.79; Hallet and Carey, Limited, \$128,652.54; F. B. Ham & Co., \$42,776.25; R. L. Huot & Compagnie, \$9,312.41; Inter-Ocean Grain Co., Ltd., \$57,925.99; John Jervis Grain Co., \$10,376.93; Leblanc & Lafrance, \$40,948.19; Maple Leaf Milling Co., Limited, \$46,715.60; Maritime Co-operative Services, Ltd., \$8,400.35; McCabe Grain Company, Limited, \$59,739.58; Midland & Pacific Grain Corporation, Ltd., \$5,504.70; National Grain Company, Limited, \$10,272.40; Norris Grain Company, Ltd., \$79,379.52; Ogilvie Flour Mills Co., Limited, \$20,146; Parrish & Heimbecker, Limited, \$68,816.79; Peterboro District Co-operative Services, \$5,468.46; Pioneer Grain Company, Ltd., \$11,168.88; R. C. Pratt, \$9,366.66; Purity Flour Mills, Limited, \$6,667.10; Ralston Purina Company, Ltd., \$5,234.24; Reliance Grain Company, Limited, \$63,154.50; James Richardson & Sons, Limited, \$150,043.91; J. Theo Roy, \$12,505.43; Saint John Milling Co., Ltd., \$28,082.84; Saskatchewan Pool Elevators, Limited, \$158,097.50; Screamon Grain Company, \$8,798.18; Searle Grain Company, Limited, \$32,443.78; Smith Brokerage Co., Limited, \$17,750.03; Toronto Elevators, Limited, \$132,264.12; Tougas & Tougas, Limitée, \$16,078.98; Elzebert Turgeon, Reg'd., \$7,291.15; United Farmers Co-operative Co., Limited, \$26,782.84; United Grain Growers Ltd., \$29,026.30.

Expenditures to date amount to \$3,485,785.97.

H *Fertilizer Subventions and Freight Allowances, etc.* The object of this policy was to increase the use of chemical fertilizers by the farmers in Eastern Canada and British Columbia in the production of essential crops. P.C. 5/6761 dated November 1, 1945, authorized the payment to fertilizer dealers, agents, co-operatives or other distributors, of the actual cost of transportation in excess of \$1 per ton on any shipment of fertilizer for use in crop production in 1946, such subsidy to be passed on by the distributor to the purchaser by reduction in selling price.

Payments of \$5,000 or over were made to the following: Associated Shippers, Incorporated, \$9,513.39; Buckenfield's, Ltd., \$13,172.45; Canada Packers, Limited, \$17,290.79; F. W. Pirie Company, Limited, \$11,423.05.

The following is a statement of net expenditures from inception of the policy.

	1946-47	Total to date
Nova Scotia	16,942 48	207,190 09
Prince Edward Island	32,585 50	223,186 24
New Brunswick	44,236 63	383,465 94
Quebec	99,384 51	1,137,340 69
Ontario	70,817 10	1,037,510 72
British Columbia	18,924 20	116,984 74
	<u>\$ 282,890 42</u>	<u>\$ 3,105,678 42</u>

I *Fertilizer Subsidies and Bulk Purchasing of Fertilizer Chemicals.* P.C. 1912 dated May 21, 1946, authorized the Agricultural Supplies Board to take over from the Wartime Prices and Trade Board as from May 30, 1946, the payment of subsidies on fertilizer chemicals in order to equalize the cost of fertilizers to farmers in the five Eastern Provinces.

The Order in Council also authorized the Board to take over the bulk purchasing of fertilizer chemicals to prevent local shortages, to take full advantage of Combined Food Board allocations to Canada, and to negotiate with agencies of foreign governments still selling only through Government agencies.

Payments of \$5,000 or over were made to the following: Agricultural Chemicals, Limited, \$5,389.98; Canada Packers, Limited, \$33,061.48; Canadian Industries, Limited, \$11,944.74; George A. Chase, Limited, \$15,188.05; Colonial Fertilizer Co., Ltd., \$13,891.78; Dominion Potash Limited, \$13,860.73; International Fertilizers, Limited, \$18,556.13; The Island Fertilizer Co., Ltd., \$47,413.99; Summers Fertilizer Co., Limited, \$17,591.36.

J Lime for Soil Amendment Purposes. To encourage the production of clover, alfalfa and other leguminous crops which constitute the principal sources of home grown proteins and which cannot be grown in acid soil, P.C. 1270 dated April 2, 1946, authorized the Agricultural Supplies Board to pay to the Provincial governments of the five Eastern Provinces, and to British Columbia, a subsidy not exceeding 75 cents per ton on lime produced, together with a further subsidy of 75 cents per ton on lime distributed for soil amendment purposes.

The following is a statement of net payments to provinces from inception of the policy.

	1946-47	Total to date
Nova Scotia	71,787 06	162,728 76
Prince Edward Island	24,077 18	70,982 65
New Brunswick	84,884 81	225,694 23
Quebec	148,217 55	570,757 01
Ontario	6,791 73	15,708 98
British Columbia	5,067 44	12,419 02
	<u>\$ 340,825 77</u>	<u>\$1,058,290 65</u>

K Seed Program, etc. Due to a depletion of reserves of seed of several of the principal food crops, P.C. 2/9151 dated December 6, 1944, authorized the Agricultural Supplies Board to arrange for the production and purchase of adequate seed supplies to meet Canadian requirements, such seed to be available for purchase by the seed trade of Canada. Revenue from sales amounting to \$955.20 was credited to this allotment. The balance of seed purchased is still on hand.

Suppliers receiving \$5,000 or over: British Columbia Seeds, Ltd., \$121,317.20; Buckerfield's, Ltd., \$26,073; Mutrie & Mutrie, \$13,650.40.

L To reimburse Western purchasers of feeder cattle and feeder lambs, etc. Reimbursement is made provided that such cattle are kept for at least three months and lambs for at least two months by the purchaser.

M This payment, as authorized by P.C. 423, February 7, 1947, was to the New Brunswick Potato Products, Limited, Hartland, N.B., and represented a balance due on the 1942 contract.

Vote 478 Dairy Products Board

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance (including Cost of Living Bonus)...	10,105 00	10,105 00	7,649 27
Other Pay-list Items	70 00	70 00	68 95
Express, Freight and Cartage	85 00	85 00	
Living Allowance	218 00	218 00	
Miscellaneous	225 00	225 00	188 55
Printing and Stationery	500 00	500 00	443 99
Rent	540 00	540 00	540 00
Telephones, Telegrams and Postage	5,000 00	5,000 00	3,594 08
A Travelling Expenses	12,359 00	12,359 00	4,640 72
Purchase of Creamery Butter to Support the Market at minimum prices	2,000,000 00		
B Landing charges and other expenses in connection with the sale of imported butter		2,000,000 00	327,226 26
	<u>\$2,029,102 00</u>	<u>\$2,029,102 00</u>	<u>\$ 344,351 82</u>

P.C. 2138 dated May 23, 1940, authorized the establishment of the Dairy Products Board, the aim of which is to ensure that supplies of dairy products will be available for export as required and that satisfactory prices will be paid to producers.

As of March 31, 1947, there were 4 salaried employees being paid from this account.

A Travelling expenses of \$300 or over were paid to: D. B. Goodwillie (included under Vote 26); R. R. Lafleche (included under Vote 26); A. J. Parker, \$414.65; J. F. Singleton (included under Vote 26).

B Expenditures consist of duty, ocean freight, storage, etc., in connection with the purchase for domestic consumption, of Australian and New Zealand butter.

Suppliers receiving \$5,000 or over: Canadian Pacific Railway Co., \$37,496.25; Cunard White Star, \$31,525.99; Dominion Government, Department of National Revenue, \$255,918.80.

Vote 479 Meat Board

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance (including Cost of Living Bonus)...	73,264 00	77,464 00	76,666 67
Other Pay-list Items	505 00	505 00	432 92
Living Allowance	900 00	900 00	900 00
Miscellaneous	1,130 00	1,130 00	778 52
Printing and Stationery	48,000 00	46,000 00	25,426 40
Telephones, Telegrams and Postage	25,000 00	14,000 00	13,868 68
A Travelling Expenses	20,000 00	28,800 00	28,284 51
B Premiums on Hog Carcasses suitable for export to Great Britain	5,000,000 00	5,000,000 00	4,506,178 77
	<u>\$5,168,799 00</u>	<u>\$5,168,799 00</u>	<u>\$4,652,536 47</u>

P.C. 4076 dated December 13, 1939, established the Bacon Board with a view toward ensuring that regular and sufficient supplies of bacon and other pork products would be available for export as required and that satisfactory prices would be paid to hog producers. P.C. 4187 dated June 3, 1943, established regulations for the control of meat derived from cattle, calves, sheep, lambs or hogs and also changed the name to Meat Board.

As of March 31, 1947, there were 22 salaried employees being paid from this account. Salary rate indicated by an asterisk includes war duties supplement. F. G. Berrill, \$5,000, plus living allowance, \$900; L. H. Crawford, \$2,460*; G. H. Kerr, \$5,278.80, plus living allowance not exceeding \$1,200; J. W. Richardson, \$2,820; W. R. Roberts, \$2,700 (transferred to Vote 29, Feb. 1).

A Travelling expenses of \$300 or over were paid to: C. Allaire, \$1,156.77; F. G. Berrill, \$1,302.10; M. L. Chartier, \$670.73; T. J. Craig, \$1,025.85; L. H. Crawford, \$627.57 (charged to Vote 29); G. H. Kerr, \$1,288.35; H. P. Lebel, \$701.09; P. E. Light (included under Vote 29); G. L. Locking (included under Vote 29); J. W. Long, \$381.41 (charged to Vote 29); D. A. McKinnon, \$2,522.85; L. H. McMillan (included under Vote 29); L. Mongeau, \$1,030.65; L. W. Pearsall (included under Vote 29); A. E. Ryan, \$623.95.

The Canadian Pacific Railway Company received \$7,049.14.

B To encourage the production of a quality of hog suitable for export in a volume necessary to meet the requirements of the United Kingdom, P.C. 62 dated January 10, 1944, authorized the payment of a premium of \$3 per head on "A" Grade carcasses and \$2 per head on "B1" Grade carcasses. P.C. 1213 dated March 29, 1946 reduced the premium to \$2 per head on "A" Grade carcasses and \$1 per head on "B1" Grade carcasses effective April 1, 1946. P.C. 11/3275 dated May 3, 1944, authorized the payment of an additional premium of \$1 per head on "A" Grade carcasses and 50 cents per head on "B1" Grade carcasses produced in the Province of Ontario, such additional premiums to be refunded by the Provincial Government. The above amount was paid by warrant to producers of premium hogs, the majority of which were exported.

Refunds from the Province of Ontario, credited to this allotment, were \$1,097,544.50.

The following is a statement of expenditures from inception of the policy.

	1946-47	Total to date
Maritimes	88,044 00	600,712 90
Quebec	805,407 11	4,763,350 27
Ontario	1,897,129 72	9,316,684 66
Manitoba	484,013 85	5,173,001 15
Saskatchewan	297,088 04	3,600,890 40
Alberta	760,595 05	7,528,992 28
British Columbia	173,901 00	1,042,080 00

Refunds credited to Previous Years' War and Demobilization Expenditures..

	32,025,711 66
	495 79
	<u>\$ 4,506,178 77</u>
	<u>\$ 32,025,215 87</u>

Vote 480 Special Products Board

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance (including Cost of Living Bonus)...	43,954 00	43,954 00	42,117 12
Other Pay-list Items	325 00	325 00	303 45
A Miscellaneous	40,000 00	57,000 00	48,898 38
Services of Forwarding Agencies	1,000 00	1,000 00	
B Compensation to Seed Dealers	25,000 00	25,000 00	23,148 22
C Guarantee to Seed Producers	150,000 00	150,000 00	104,607 13
Purchase of Horses for the Government of France, Administration and General Expenses	10,000 00		
Purchase of Horses for the Government of the Netherlands, Administration and General Expenses	10,000 00	3,000 00	
	<u>\$ 280,279 00</u>	<u>\$ 280,279 00</u>	<u>\$ 219,074 30</u>

P.C. 2520 dated April 15, 1941, authorized the establishment of the Special Products Board to obtain and export any agricultural product with the exception of meat and dairy products.

As of March 31, 1947, there were 23 salaried employees being paid from this account. D. A. Fletcher was receiving a salary at an annual rate of \$2,520 inclusive of war duties supplement on that date.

A Travelling expenses of \$300 or over were paid to: L. S. Carr, \$544.30; S. M. Embleton, \$666.62; D. A. Fletcher, \$1,593.25 (including \$202.95 charged to Vote 479); H. N. Flotten, \$560.14; D. A. Guichon, \$912.95 (including \$876.50 charged to Vote 29); J. F. Haggerty (included under Vote 29); W. G. Hamilton, \$379.57; H. V. Harasyn, \$419.77; E. Lacoste, \$637.56 (including \$239.40 charged to Vote 29); J. R. McInnis, \$354.06; M. H. Mode (included under Vote 29); G. L. Newman (included under Vote 477); A. E. Payne, \$1,751.86; F. Perry, \$1,718.61; R. E. Robinson (included under Vote 28); P. J. Scanlon, \$973.41; N. Tracy, \$690.63.

B P.C. 5428 dated July 9, 1943, authorized the Special Products Board to purchase and export surpluses of certain agricultural seeds and to pay producers of such seeds any net profits resulting from its transactions.

For services rendered in connection with the issue of participation certificates, on the basis of which the distribution of profits was made, and for supplying certain information, the Board agreed to pay seed dealers $\frac{1}{2}$ cent per pound of clean seed.

C To assure Canadian farmers an adequate supply of seeds to meet the demand for seed reproduction, the increased requirements of feed for live stock, and the urgent need for seed in the United Kingdom, the United States and for UNRRA, it was necessary to maintain and if possible increase the production of certain forage crop seeds.

As prevailing prices for these seeds in Canada were not sufficiently attractive to encourage producers to increase production and it was not considered advisable to raise ceiling prices, P.C. 7/5928, dated September 8, 1945, authorized the Special Products Board to pay to producers on participation certificates, five cents per pound on alfalfa, alsike clover and alsike white clover mixtures and three cents per pound on red clover, and to credit against these payments the net profits that accrue from export transactions in each kind of seed.

Vote 481 Seed Export Office

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance (including Cost of Living Bonus)	23,646 00	23,646 00	7,370 91
Other Pay-list Items	42 00	42 00	24 44
A Miscellaneous	12,000 00	12,000 00	2,647 12
	<u>\$ 35,688 00</u>	<u>\$ 35,688 00</u>	<u>\$ 10,042 47</u>

This office was established at Lindsay, Ont., by the Special Products Board under authority of P.C. 5428 dated July 9, 1943, to purchase certain specified seeds for export, or to store for future disposal. The office was closed August 31, 1946.

As of March 31, 1947, there were no salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over at dates of separation (shown in parentheses) follows: F. G. Perrin, \$6,500 (Sept. 24); R. A. Shaver, \$3,120 (July 3); J. D. Smith, \$3,000 (June 1).

A Travelling expenses of \$300 or over were paid to: F. H. Gorsline (included under Vote 477); F. G. Perrin, \$417.30.

Vote 482 Grosse Isle Research Project

	Estimates	Allotments	Expenditures
Pay and Allowances	40,000 00	40,000 00	36,308 24
Rations	3,875 00	3,875 00	3,068 44
Fuel	17,425 00	12,425 00	8,513 08
Travel and Transport	2,750 00	2,750 00	2,301 24
Operating Expenditure, mechanical and water transport	1,500 00	5,000 00	4,602 62
Maintenance and Repairs	1,250 00	2,150 00	1,982 91
Telephone Line, Rental and Maintenance	1,125 00	1,125 00	1,020 06
Clothing and Personal Equipment	900 00	900 00	320 70
Laboratory Supplies and Equipment	9,325 00	9,325 00	1,739 46
Experimental Animals	750 00	1,050 00	809 45
Forage and Feed	350 00	350 00	119 68
Sundries	750 00	1,050 00	984 97
	<u>\$ 80,000 00</u>	<u>\$ 80,000 00</u>	<u>\$ 61,770 85</u>

Under a joint United States-Canadian Commission, a vaccine for the protection of animals against the disease known as Rinderpest was developed. Rinderpest is the chief cause of cattle losses in Asia and Africa and from time to time has been widespread in Europe.

P.C. 1/271 dated January 24, 1946, and P.C. 85/3727 dated September 5, 1946, authorized the Department of National Defence—Army Services to continue the maintenance of the Research Station at Grosse Isle under the direction and supervision of the Department of Agriculture for the purpose of (a) training personnel in the manufacture of the vaccine and (b) transferring seed material for propagation in the areas affected. Payments were made to the Department of National Defence—Army Services.

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	28,419 12	24,533 85
Previous Years—Collectable	74,180 03	88,653 14
—Uncollectable	78,934 92	70,467 13
	<u>\$ 181,534 07</u>	<u>\$ 183,654 12</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: Appletine Producers Ltd., \$15,960.30; Charlotte-town Fruit Inspector's Office, defalcations, \$3,787.44; Eastern Canada Potato Marketing Board, \$11,500; Saskatchewan Registered Seed Growers Limited, \$12,513.89.

The increase in "uncollectable" is due mainly to the transfer from "collectable" of an amount of \$8,648.94 representing small overpayments made in connection with Wheat Acreage Reduction, Prairie Farm Assistance, and Prairie Farm Income during the fiscal years 1939-40 to 1941-42 inclusive.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
(c) To Sundry Government Agencies—				
A Agricultural Prices Support Account.		205,747,768 90	181,818,810 57	23,928,958 33
(e) To United Kingdom and Other Governments—				
B Meat Board	14,250,512 61	127,930 72	14,378,443 33	
C Dairy Products Board	55,565 47	55,616 51	51 04	
D Special Products Board	6,422,946 29	3,815,309 90	10,238,256 19	
E United Kingdom—Agriculture	683,036 34	163,765 37	846,801 71	
F Netherlands—Agriculture	2,453,895 60		2,453,895 60	
G France—Agriculture	1,361,243 91		1,361,243 91	
	<u>25,116,069 28</u>	<u>4,162,622 50</u>	<u>29,278,691 78</u>	
	<u>\$ 25,116,069 28</u>	<u>\$209,910,391 40</u>	<u>\$211,097,502 35</u>	<u>\$ 23,928,958 33</u>

- A This account covers transactions, under the Agricultural Prices Support Act, c. 29, 1944, in connection with (a) acquisition of agricultural products for the British Minister of Food, Governments of Allied countries and UNRRA and (b) support of the price of potatoes in New Brunswick and Prince Edward Island in respect of which the net disbursements were \$109,395.18.
- B C D At the beginning of the fiscal year the balances in these accounts were transferred to the Agricultural Prices Support Account.
- E F G These accounts record amounts due at April 1, 1946, in connection with shipments under contracts and requisitions to the British Ministry of Food subsequent to February 28, 1946, and to the Governments of France and the Netherlands following V-E Day which were repaid during 1946-47. Included in E is an amount of \$163,765.37 credited to the United Kingdom representing additional savings effected on the egg contract for 1944-45 with the British Ministry of Food.

[9] Floating Debt

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
<i>(d) Outstanding Cheques and Warrants—</i>				
A Drought Area—Cattle Market Service—Outstanding Warrants	24 41			24 41
B Wheat Acreage Reduction Payments—Outstanding Warrants	2,440 91	286 78		2,154 13
C Hog Premiums—Outstanding Warrants	183,502 49		228,843 11	412,345 60
D Outstanding Imprest Account Cheques—Agriculture	9 89		2 39	12 28
	<u>\$ 185,977 70</u>	<u>\$ 286 78</u>	<u>\$ 228,845 50</u>	<u>\$ 414,536 42</u>

- A A policy was adopted in 1937 for the removal of cattle from the drought areas of Western Canada, due to a feed shortage. Payments to farmers were made by warrants. At the termination of the scheme, the value of the outstanding warrants was charged against the appropriation provided for relief purposes and credited to this account to provide for their subsequent redemption.
- B Funds have been provided annually for a number of years for payments to Western farmers under the Wheat Acreage Reduction Program. Payments were made by warrants and, at the close of each fiscal year, the value of the outstanding warrants was charged against the appropriation and credited to this account to provide for their subsequent redemption.
- C Funds have been provided for a number of years for payments to hog producers under the Hog Premium Program. Payments are made by warrants and, at the close of each fiscal year, the value of the outstanding warrants is charged against the appropriation and credited to this account to provide for their subsequent redemption.
- D At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
<i>(c) Miscellaneous—</i>				
A Farnham House Laboratory	12,326 22	42,887 47	63,400 42	32,839 17
B Prairie Farm Emergency Fund.....		10,931,968 47	10,931,968 47	
C Deposits for purchase of supplies—Sundry Governments	1,918,549 75	16,886,399 13	16,639,789 69	1,671,940 31
	<u>\$ 1,930,875 97</u>	<u>\$ 27,861,255 07</u>	<u>\$ 27,635,158 58</u>	<u>\$ 1,704,779 48</u>

- A This account is maintained in connection with the financial transactions of the Imperial Parasite Service, a scientific institution working on the biological control of harmful insects. The organization is supported by contributions from member countries of the British Commonwealth and is directed by the Executive Council of the Imperial Agricultural Bureaux. Formerly located at Farnham House Laboratory in England, the headquarters has been transferred to Canada.
- B The Prairie Farm Assistance Act, c. 50, 1939, provides for a levy of one per cent to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Board of Grain Commissioners for deposit to the credit of a special account known as the Prairie Farm Emergency Fund. Awards are made under the provisions of the Act to farmers in the spring wheat area and are payable from this fund; if, at any time, the fund is insufficient to pay these awards, the Act provides that the Minister of Finance, with the approval of the Governor in Council, may make an advance to the fund of the amount required to meet the deficit. An amount of \$6,597,502.33 was transferred this year, see page A-42.
- C This account is credited with advances for the purchase of supplies. Debits represent the value of such purchases. The closing balance consists of unexpended cash advanced by the following: the Netherlands Government, \$248,416.41; Belgium Government, \$1,348,523.90; Canadian Jewish Congress, \$75,000.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Paylist Deductions—Agriculture	\$ 20,776 35	\$ 145,029 14	\$ 144,525 36	\$ 20,272 57

Deductions from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned. The closing balance consists of: Canada Savings Bonds, \$283.41; Civil Service Mutual Benefit Society, 76 cents; Civil Service Recreational Association, 75 cents; Income Tax, \$18,382.98; Retirement Fund, \$618.15; Superannuation Fund, \$966.52.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
A Unclaimed Cheques Suspense—Agriculture	8,215 16	482 68	2,096 50	9,828 98
B UNRRA—Agriculture		24,165,605 97	24,165,605 97	
C Department of Agriculture Suspense.			2,847 84	2,847 84
	\$ 8,215 16	\$ 24,166,088 65	\$ 24,170,550 31	\$ 12,676 82

- A All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to date of issue are credited to this account pending claims therefor.
- B This account is credited with advances, from the Department of Trade and Commerce, of United Nations Relief and Rehabilitation funds for the purchase of supplies. Debits represent the value of such purchases.
- C Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

1946-47

PUBLIC ACCOUNTS

PART II

B

AUDITOR GENERAL'S OFFICE

Details of
REVENUES AND EXPENDITURES

AUDITOR GENERAL'S OFFICE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	389,934 16	Special Receipts	49,859 46
Demobilization and Reconversion..	181,426 07		
	<u>\$ 571,360 23</u>		<u>\$ 49,859 46</u>

REVENUES

Comparative Summary

	1946-47	1945-46
Special Receipts—		
Refunds of Previous Years' War and Demobilization Expenditures	\$ 49,859 46	\$ 67,173 26

Details

Special Receipts—

Refunds of Previous Years' War and Demobilization Expenditures: Audit fees for services rendered in 1945-46 as follows:—Aero Timber Products, Ltd., \$350; Allied War Supplies Corporation, \$477.25; Canadian Wool Board, Ltd., \$1,500; Citadel Merchandising Company, Ltd., \$1,050; Commodity Prices Stabilization Corporation, Ltd., \$3,350; Eldorado Mining and Refining, \$2,650; Federal Aircraft, Ltd., \$2,350; Melbourne Merchandising, Ltd., \$1,300; National Railways Munitions, Ltd., \$900; Northern Transportation Company, Ltd., \$740.63; Park Steamship Company, Ltd., \$2,400; Polymer Corporation, Ltd., \$4,775.69; Research Enterprises, Ltd., \$3,500; Small Arms, Ltd., \$850; Sorel Industries, Ltd., \$4,222.30; Turbo Research, Ltd., \$1,050; Veterans Housing Projects, \$100; Victory Aircraft, Ltd., \$2,500; War Assets Corporation, Ltd., \$8,000; War Supplies, Ltd., \$506.55; Wartime Food Corporation, Ltd., \$325; Wartime Housing, Ltd., \$3,837.04; Wartime Metals, Ltd., \$1,000; Wartime Shipbuilding, Ltd., \$2,125.....\$ 49,859 46

Certified correct.

WATSON SELLAR,
Auditor General.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
B-3	Stat.	Salary of the Auditor General, Consolidated Revenue and Audit Act, c. 27, 1931.....	15,000 00	15,000 00	15,000 00
B-3	38	Salaries and Expenses of Office.....	457,656 00	374,934 16	364,238 44
		Total Ordinary.....	472,656 00	389,934 16	379,238 44
DEMOBILIZATION AND RECONVERSION					
B-4	483	Audit of Demobilization and Reconversion Expenditure.....	232,500 00	181,426 07	274,002 58
		Grand Total.....	\$705,156 00	\$571,360 23	\$653,241 02

Salary of the Auditor General, Watson Sellar, Consolidated Revenue and Audit Act, c. 27, 1931.....\$ 15,000 00

Vote 38 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	415,818 00	413,818 00	348,485 40
Other Pay-list Items	7,438 00	7,438 00	6,119 93
Printing and Stationery	4,200 00	6,200 00	4,251 39
A Travelling Expenses	29,200 00	29,200 00	15,577 18
Sundries	1,000 00	1,000 00	500 26
	\$ 457,656 00	\$ 457,656 00	\$ 374,934 16

As of March 31, 1947, there were 142 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Glass, R. S. (July 1)	\$ 6,000 00		Crowley, H. G.	3,660 00	346 32
Asst. Auditor General			Douglas, C. (Feb. 1)	4,320 00	
Hopkinson, J.	6,300 00		Drummond, A. C.	2,400 00	
Asst. Auditor General			Dufault, J. A.	2,460 00	
Adamson, A. O.	4,620 00*	\$ 379 94†	Elliott, S. R.	2,700 00*	
Balls, H. R.	3,780 00		Ferguson, T. B.	3,060 00	
Bell, B. G. (Oct. 1)	2,700 00*	341 59	Fortune, G. O.	3,780 00	
Black, J. F.	3,100 00*	1,110 55	Fraser, E. M.	2,460 00	
Busgang, M.	2,400 00		Gollop, R. H.	2,640 00	
Carrothers, E. A.	3,600 00	937 25†	Gosselin, J. S.	2,940 00	
Casselmann, W. H.	4,680 00		Hamilton, A. G.	2,700 00*	
Cassidy, R. J.	3,660 00	940 33	Hamlyn, R. G.	4,680 00	
Chapman, S. E.	3,300 00		Hogan, T. S.	2,700 00	
Clements, M.	3,420 00*	1,289 86	Houghton, J. A.	2,400 00	501 43
Collins, E. C.	3,300 00		Howard, W. V.	3,780 00	
Colson, E. M.	2,940 00	958 10†	Ilsey, T. H.	3,540 00	817 06
Conley, N. H. (June 1) ..	3,720 00		Johnstone, J. A.	3,300 00	
Conroy, S. L.	2,400 00		Kent, L.	3,900 00	
Crowder, E. S.	3,780 00		Ker, G. W.	3,060 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Kettles, C.	2,700 00		Price, F. L.	4,680 00	
Kidd, J. A.	3,660 00		Rettie, S.	4,680 00	
Kilgour, A. M.	3,180 00		Reynolds, W. P.	2,400 00	703 08
King, B. R.	4,680 00		Richard, L. (Feb. 1) ...	3,600 00*	
Long, G.	3,420 00		Rider, H. B.	2,700 00	
Lumsden, J. G.	3,300 00		Robertson, R. S.	2,700 00	
MacLean, N. R.	3,660 00		Rodriguez, E. (Aug. 15) ..	3,720 00	
Magee, R.	2,880 00	1,624 96†	Ross, J. S.	3,660 00	
McDougall, F. I.	2,460 00		Rowat, J. M.	2,460 00	
McLachlin, R. A.	3,300 00		Roy, E. P.	2,400 00	
Millar, B. A.	3,780 00		Scott, S.	2,400 00	
Moissan, L. H.	3,060 00	446 40†	Seddon, F. L.	3,300 00	
Morrison, G. A.	2,820 00		Selwood, C. E.	2,700 00	417 92
Moxley, D. J.	2,700 00		Shillington, J. G.	2,400 00	
Muirhead, L. T. (Oct. 15)	3,120 00*		Simpson, W.	2,700 00	
Nash, J. J.	3,660 00	409 73	Smith, D. A.	3,060 00	527 71
O'Loane, W. R.	3,720 00*		Sommerville, R. S.	3,660 00	1,055 56
Parkinson, T.	3,300 00		Stevenson, M. I.	4,680 00	
Parmelee, J.	2,460 00		Stokes, A. B.	3,660 00	
Patterson, W. G.	2,700 00	647 71	Symonds, N. J.	2,400 00	
Peaker, W. O.	3,300 00	353 01	Wanzel, W. A.	2,520 00	
Powers, A. D.	3,660 00		Watson, C. G.	2,640 00	
Price, C. M.	2,700 00		Wynne, F. C.	2,640 00	

†These items include the sum of \$3,196.98 charged to Vote 483.

- A The following employees, whose salaries were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: C. E. Cheney, \$1,043.54; D. Huppe, \$703.20; R. Mitchell, \$611.12.

DEMOBILIZATION AND RECONVERSION

Vote 483 Audit of Demobilization and Reconversion Expenditure

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	161,000 00	161,000 00	129,957 67
Other Pay-list Items	1,000 00	1,000 00	895 43
A Stationery and Equipment	48,710 00	48,710 00	35,107 35
B Travelling Expenses	11,500 00	11,500 00	9,582 83
Sundries	10,290 00	10,290 00	5,882 79
	<u>\$ 232,500 00</u>	<u>\$ 232,500 00</u>	<u>\$ 181,426 07</u>

As of March 31, 1947, there were 56 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rate indicated by an asterisk includes war duties supplement. W. F. Campbell, \$4,560 (Apr. 30); S. A. Chalu, \$2,520 (May 22); F. Choquette, \$2,400 (June 1); I. O. Ferguson, \$2,400 (Aug. 11); C. F. Gilhooly, \$2,940; A. Harris, \$2,760; W. A. Johnston, \$2,580; L. D. Lindsay, \$2,400 (Aug. 4); A. J. McDonald, \$2,760*; G. Terry, \$2,580 (Jan. 12); P. M. Wass, \$2,400 (July 23); R. L. Wills, \$2,460; G. D. Wright, \$2,460 (Mar. 1).

- A The National Film Board received \$28,663.45 for microfilming supplies.

- B Travelling expenses of \$300 or over were paid to: A. O. Adamson†; E. A. Carrothers†; E. M. Colson†; R. L. Hatton, \$669.55 (including \$209 charged to Vote 38); W. A. Johnston, \$593.87; R. Magee†; H. Paradis, \$515.74; P. M. Wass, \$608.62.

†Included under Vote 38.

Travelling expenses of employees of the overseas office amounted to \$1,873.96.

1946-47
PUBLIC ACCOUNTS

PART II

BA

CANADIAN MUTUAL AID BOARD

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

CANADIAN MUTUAL AID BOARD

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:
Demobilization and Reconversion...\$ 29,325 71

Revenues—

[8b] Consolidated Deficit Account:
Special Receipts\$5,293,480 15

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts..
(Dr.) \$ 259,349 16

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page BA—4.

GENERAL COMMENTS

Requirements on Mutual Aid account for payment of outstanding liabilities were included in the estimates of the Department of Reconstruction and Supply and covered by Vote 943. For details of payments see page VA—27.

Certain administration costs were met by allocation of funds from the Department of Finance.

REVENUES

Comparative Summary

	1946-47	1945-46
Special Receipts—		
A Refunds of Previous Years' War and Demobilization Expenditures	5,293,480 15	3,715,623 11
Sale of Surplus War Assets		427,500 00
	<u>\$5,293,480 15</u>	<u>\$4,143,123 11</u>

Details

Special Receipts—

A Refunds of Previous Years' War and Demobilization Expenditures:

Ayerst, McKenna & Harrison, Ltd.,	\$30,095.10;	Canadian Car & Foundry Co., Ltd.,	\$570,502.28;
Canadian Commercial Corporation,	\$26,771.44;	Canadian Fairbanks-Morse Company, Ltd.,	
	\$275,360.32;	Canadian National Railways,	\$157,428.48;
	Canadian Pacific Railway Company,		\$183,011.05;
	Chrysler Corporation of Canada, Ltd.,		\$16,865.50;
	Connaught Laboratories,		\$71,033.74;
	Dominion Government, Department of Agriculture,		\$64,699;
	Department of National Defence—Army Services,		\$11,661.76;
	Naval Services,		\$79,356.42;
	Department of National Revenue (refund of duties and taxes),		\$2,636,152.53;
	Department of Reconstruction and Supply,		\$192,907.33;
	Department of Trade and Commerce,		\$51,073.88;
	Ferranti Electric, Ltd.,		\$6,192.52;
	Ford Motor Company of Canada, Ltd.,		\$16,660.39;
	Frost & Wood Company, Ltd.,		\$57,103.13;
	The Goodyear Tire & Rubber Co. of Canada, Ltd.,		\$12,273.87;
	Otis-Fensom Elevator Company, Ltd.,		\$608,117.84;
	Ottawa Car and Aircraft, Ltd.,		\$47,615.80;
	Rogers Electronic Tubes, Ltd.,		\$32,205.59;
	Shawinigan Chemicals, Ltd.,		\$46,472.35;
	Trenton Industries, Ltd.,		\$45,000;
	Victory Aircraft, Ltd.,		\$26,166.24;
	War Assets Corporation,		\$9,209.12;
	miscellaneous receipts under \$5,000 each,		\$19,544.47
			<u>\$5,293,480 15</u>

Certified correct.

B. G. McINTYRE,

Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
DEMOBILIZATION AND RECONVERSION				
BA-3	Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance) — Board Administration	29,325 71	29,325 71	54,388 88
	Expenditures: from Appropriations not required for 1946-47			801,325,664 31
	Grand Total	<u>\$ 29,325 71</u>	<u>\$ 29,325 71</u>	<u>\$801,380,053 19</u>

DEMOBILIZATION AND RECONVERSION

Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)—Board Administration	29,325 71
Expenditures	<u>\$ 29,325 71</u>

This transfer was authorized by Treasury Board Minutes, T.304731B., April 24, 1946, T.320917B., December 19, 1946, and T.325862B., March 13, 1947.

A distribution of expenditures follows:

Salaries	13,847 11
Travelling Expenses	2,050 90
Telephone and Telegraph	348 12
A Printing and Stationery	13,079 58
	<u>\$ 29,325 71</u>

As of March 31, 1947, there was 1 salaried employee being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over at dates of separation (shown in parentheses) follows: K. C. Fraser, \$8,500 (May 1); P. H. Littlepage, \$4,500 (Mar. 1); A. M. McCrimmon, \$8,400 (Feb. 1); P. F. Weiss, \$4,200 (Mar. 31).

Travelling expenses of \$300 or over were paid to: K. C. Fraser, \$1,342.56; P. H. Littlepage, \$618.79.

A Department of Public Printing and Stationery, \$11,480.30; National Film Board, \$1,596.28.

OPEN ACCOUNTS

[9] Floating Debt

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(d) <i>Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Canadian				
Mutual Aid Board	\$ 9 25			\$ 9 25

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(c) <i>Miscellaneous—</i>				
A Contractors' Security Deposits—Cash				
B National Clothing Collection.....	\$ 259,349 61	\$ 259,485 46	\$ 135 85	

A Bonds to the value of \$20,000 were being held by the Department of Finance as at March 31, 1947, in connection with Mutual Aid contracts.

B This account was opened during the fiscal year 1945-46 to handle the financing of the National Clothing Collection in Canada during 1945. It was closed out during the current fiscal year after all accounts had been paid.

1946-47

PUBLIC ACCOUNTS

PART II

C

CHIEF ELECTORAL OFFICER

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

CHIEF ELECTORAL OFFICER

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—	Revenues—
[8b] Consolidated Deficit Account:	[8b] Consolidated Deficit Account:
Ordinary\$ 143,904 14	Ordinary\$ 302 25

Receipts and Disbursements—Open Accounts

[13] Sundry Suspense Accounts...\$ 2,200 00

NOTE.—Where there have been both receipts and disbursements affecting the above accounts the net amount only is shown. For details see page C—4.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Proceeds from Sales	2 25	
B Miscellaneous	300 00	92,800 00
	\$ 302 25	\$ 92,800 00

Details

Ordinary Revenue—	
A Proceeds from Sales of Publications	2 25
B Miscellaneous: Fines imposed under Elections Act	300 00
	\$ 302 25

Certified correct.

JULES CASTONGUAY,
Chief Electoral Officer.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
C-3	Stat.	Salary of Chief Electoral Officer, Dominion Elections Act, c. 46, 1938.....	7,999 92	7,999 92	7,999 92
C-3	Stat.	Expenses of Elections, Dominion Elections Act, c. 46, 1938.....	65,765 02	65,765 02	3,033,792 89
C-3	Stat.	Expenses of Elections, Printing and Material, Dominion Elections Act, c. 46, 1938.....	44,377 75	44,377 75	8,683 86
C-3	Stat.	Expenses of Dominion Plebiscite Act, c. 1, 1942.....	14 00	14 00	
C-4	39	Salaries and Expenses of Office.....	34,730 00	25,747 45	40,913 87
			\$ 152,886 69	\$ 143,904 14	\$ 3,091,390 54

Salary of Chief Electoral Officer, Jules Castonguay, Dominion Elections Act, c. 46, 1938\$ 7,999 92

Expenses of Elections—Dominion Elections Act, c. 46, 1938.....\$ 65,765 02

The Dominion Elections Act, c. 46, 1938, section 60 (3) provides that the fees, costs, allowances and expenses to be paid and allowed to returning officers and other persons employed at or with respect to elections, in accordance with the tariff approved by the Governor in Council, shall be paid out of any unappropriated moneys forming part of the Consolidated Revenue Fund. Section 61 (1) of the same Act provides that the Auditor General shall tax and pay all election expense accounts.

A distribution of expenditures follows:

Glengarry By-election, 1945	561 48
Civilian Voting, General Election, 1945	11,613 43
War Service Voting, General Election, 1945	506 45
Cartier By-election, 1947	500 00
Parkdale By-election, 1946	16,407 45
Pontiac By-election, 1946	20,073 40
Portage la Prairie By-election, 1946	6,616 79
Richelieu-Vercheres By-election, 1946	9,061 14
Halifax By-election, 1947	300 00
General accounts	124 88
	\$ 65,765 02

Expenses of Elections, Printing and Material, Dominion Elections Act, c. 46, 1938.....\$ 44,377 75

The Dominion Elections Act, c. 46, 1938, section 60 (7), provides that any expenses incurred by the Chief Electoral Officer for printing election material and the purchase of election supplies shall be paid from the Consolidated Revenue Fund. All payments were made to the Department of Public Printing and Stationery.

Expenses of Dominion Plebiscite Act, c. 1, 1942.....\$ 14 00

Section 10 of the Dominion Plebiscite Act, c. 1, 1942, provides that the expenses of, and incidental to, the carrying out of the provisions of the Act shall be paid out of unappropriated moneys in the Consolidated Revenue Fund. In the regulations, as passed by the Governor in Council pursuant to Section 9 of the Act, it is provided that the Auditor General shall tax and pay all plebiscite expense accounts.

Vote 39 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	28,580 00	25,580 00	23,087 36
Other Pay-list Items	100 00	100 00	77 23
Printing and Stationery	750 00	750 00	207 26
A Travelling Expenses	300 00	4,800 00	1,257 19
Sundries	5,000 00	3,500 00	1,118 41
	<u>\$ 34,730 00</u>	<u>\$ 34,730 00</u>	<u>\$ 25,747 45</u>

As of March 31, 1947, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: D. Stewart, Assistant Chief Electoral Officer, \$3,720; N. Castonguay, \$2,700; A. Charlebois, \$2,580.

A Travelling expenses of \$300 or over were paid to: N. Castonguay, \$521.92; A. M. Holt, \$663.47.

OPEN ACCOUNTS

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Candidates' Election Deposits		\$ 2,200 00	\$ 4,400 00	\$ 2,200 00

This account (which is under the jurisdiction of the Auditor General's Office) is used to record receipts and disbursements of election deposits. Each candidate for election is required to deposit \$200 with the Receiver General at the time he announces his candidature. If he is successful, or obtains half as many votes as the successful candidate, this election deposit is refunded, otherwise it is forfeited to the Crown and transferred to Ordinary Revenue—Miscellaneous.

1946-47
PUBLIC ACCOUNTS

PART II

D

CIVIL SERVICE COMMISSION

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

CIVIL SERVICE COMMISSION

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures			
Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	593,348 15	Ordinary	157 58
Demobilization and Reconversion .	802,556 83	Special Receipts	139 60
	<u>\$1,395,904 98</u>		<u>\$ 297 18</u>

REVENUES

Comparative Summary		1946-47	1945-46
Ordinary Revenue—			
A Refunds of Expenditure		157 58	
		<u>157 58</u>	
Special Receipts—			
B Refunds of Previous Years' War and Demobilization Expenditures		139 60	653 30
		<u>139 60</u>	<u>653 30</u>
Grand Total		<u>\$ 297 18</u>	<u>\$ 653 30</u>

Details

A Refunds of Previous Years' Expenditures	157 58
Special Receipts—	
B Refunds of Previous Years' War and Demobilization Expenditures: Minimum railway fare recovered from employees struck off strength before completing six months' continuous service, \$127.90; sundries, \$11.70	139 60
	<u>\$ 297 18</u>

Certified correct.

C. H. BLAND,
Chairman, Civil Service Commission.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
D-3		Stat. Salaries of Civil Service Commissioners, Civil Service Act, c. 22, R.S.....	18,999 96	18,999 96	18,080 60
D-3	40, 714, 617)	*Salaries and Contingencies of the Commission.....	576,990 00	573,128 19	461,101 44
SUPERANNUATION AND RETIREMENT BENEFITS					
D-4		Stat. Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	1,220 00	1,220 00	450 00
		Total Ordinary.....	597,209 96	593,348 15	479,632 04
DEMobilIZATION AND RECONVERSION					
D-5	484/ 904/	Supply of Personnel for Demobilization and Reconversion Services.....	838,714 00	802,556 83	639,533 61
		Grand Total.....	\$1,435,923 96	\$1,395,904 98	\$1,119,165 65

* Complete title is shown in following details.

Salaries of Civil Service Commissioners, Civil Service Act, c. 22, R.S.....\$ 18,999 96

Members of the Commission were paid at the following annual salary rates: C. H. Bland, \$10,000 (\$7,000 under the above authority, \$2,000 from Vote 40, and \$1,000 from Vote 617 for the period January 1 to March 31, 1947); S. G. Nelson, \$8,000 (\$6,000 under the above authority, \$1,000 from Vote 40, and \$1,000 from Vote 617 for the period January 1 to March 31, 1947); A. Thivierge, \$8,000 (\$6,000 under the above authority, \$1,000 from Vote 40, and \$1,000 from Vote 617 for the period January 1 to March 31, 1947).

C. H. Bland received travelling expenses of \$349.55 (charged to Vote 40).

Vote 40 Salaries and Contingencies of the Commission, including the Chairman of the Civil Service Commission at \$2,000 and two Civil Service Commissioners at \$1,000 each, additional to Chap. 22, R.S.C. 1927 and (a) Vote 714, Supplementary Estimates, Salaries and Contingencies of the Commission; (b) Vote 617, Further Supplementary Estimates, Salaries and Contingencies of the Commission, including the Chairman of the Civil Service Commission and two Civil Service Commissioners at the rate of \$1,000 each, per annum, additional to Chap. 22, R.S.C. 1927 and item 40 of Schedule A to the Appropriation Act No. 6, 1946, for the period January 1, 1947 to March 31, 1947

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	432,265 00	449,265 00	448,561 93
Other Pay-list Items	28,725 00	1,725 00	1,375 20
A Printing and Stationery	25,000 00	28,000 00	27,983 96
B Cost of Holding Examinations	34,000 00	34,000 00	33,126 53
Advertising	10,000 00	21,000 00	20,998 60
C Telephones, Telegrams and Postage	5,000 00	8,000 00	7,986 18
Miscellaneous	7,000 00	6,000 00	4,808 84
D Travelling Expenses	35,000 00	29,000 00	28,286 95
	\$ 576,990 00	\$ 576,990 00	\$ 573,128 19

As of March 31, 1947, there were 233 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ashton, F. G.	\$ 2,820 00*		McCann, G.	3,120 00*	
Balmer, M.	2,820 00*		McNaughton, H. R.	4,800 00	705 44†
Battle, D. W.	2,424 00*		Medland, C. R.	4,500 00	
Boutin, N. R.	4,740 00	\$ 1,250 40†	Moffit, L. W.	3,900 00	
Brown, G. A.	3,120 00		Morgan, R.	4,440 00	
Carpenter, J. R.	3,000 00*		Mowat, J. F. (transferred to Dept. of Mines and Resources, Mar. 29) ..	2,460 00	
Cole, W. B. (Feb. 25) ..	3,720 00		Munro, M. A.	3,540 00	444 29
Daley, S. J. (Sept. 24) .	4,260 00*	661 80†	Murray, J. A.	3,900 00	330 10
DeSalaberry, C. M.	3,000 00		O'Keefe, G. P.	3,480 00*	786 97
Dumont, M. L.	2,700 00		Packman, R. A.	2,820 00*	
Farry, A.	2,820 00*		Parent, J. L. A.	3,300 00*	
Garrett, C. E. C.	4,440 00		Patterson, R. M.	2,880 00*	
Gauthier, G. E.	3,180 00		Powers, P. R.	3,720 00*	638 99
Godfrey, I. R.	2,580 00		Putman, C. V.	4,800 00	362 55
Gosselin, R.	4,260 00		Raymond, L. J.	2,400 00	
Gow, D. J. S.	3,180 00*	369 01	Reid, J. G.	3,600 00	
Grant, W. M.	3,300 00*	704 20	Rochon, V. G. C.	2,580 00	
Guay, J. M. E.	3,000 00	407 70	Saunders, E. E. (Nov. 11)	4,440 00*	
Guthrie, M. C.	3,660 00		Sévigny, T. G.	2,460 00	
Harrigan, M. R.	2,424 00*		Sibley, E. W.	3,180 00*	
Hawkins, T. H.	3,240 00		Siddall, J. J. M.	3,000 00	
Holmes, C. P. H. (Jan. 15)	3,240 00*		Smallwood, L. A.	3,900 00*	
Hughes, W. M.	3,300 00*		Spencer, E. E. (transferred to Dept of Veterans Af- fairs, Jan. 12)	4,140 00	
Jackson, G. T.	6,000 00	739 93 *	Stewart, M. F.	2,484 00*	
Johnstone, I.	2,604 00*		Vinokur, J.	2,880 00*	937 76†
Josie, G. H.	3,180 00*		Walker, R. M.	3,600 00	
Kern, M. J.	2,580 00		Walters, P. W.	3,900 00	
Lefebvre, J. A. O.	4,260 00	1,661 78†	Watters, D. M.	3,900 00	
Leger, R. W.	3,900 00*	304 90			
Lochnan, J. C.	3,780 00*				
MacNab, R. S. (l.w.p., May 2)	2,580 00				
McBride, M. C.	2,580 00				

† These items include an amount of \$2,413.98 charged to Vote 484 and an amount of \$456.27 charged to the Post Office Department, Vote 259.

The annual salary rates of the Chairman and Members of the Civil Service Commission are shown under the preceding account.

A Payments were made to the Department of Public Printing and Stationery for printing, \$15,055.59 and stationery, \$12,928.37.

B Fees paid to presiding and assisting examiners at \$10 and \$5 per day, respectively, amounted to \$19,124.50; travelling expenses in lieu of fees paid to technical members of examining boards \$579.50; fees for marking papers, \$5,485.89; rental of examination halls, janitor services, etc., \$7,936.64.

C Telephones cost \$642.12; telegrams, \$4,953.10; postage, \$2,390.96.

D Travelling expenses of \$300 or over are included under other accounts as shown: Salaries of Civil Service Commissioners—C. H. Bland, Vote 484—E. D. Alexander, T. H. Andre, R. A. Bardell, E. Charette, L. F. Creighton, C. B. Fergusson, E. N. Grantham, R. J. Groves, H. C. Hollingshead, C. W. Laidlaw, L. Lambert, H. T. Lee, G. J. S. Loynes, W. J. Murphy, H. V. Orr, C. R. Patterson, T. M. Powers, K. R. J. Scobie, R. A. Smith, E. K. Thomas, A. D. Thompson, D. R. Turnbull.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 1,220 00

DEMobilIZATION AND RECONVERSION

Vote 484 (and Vote 904, Supplementary Estimates) Supply of Personnel for Demobilization and Reconversion Services

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	771,925 00	726,925 00	708,679 30
Other Pay-list Items	24,789 00	9,789 00	5,668 14
A Printing and Stationery	7,000 00	52,000 00	47,568 66
B Cost of Holding Examinations	4,000 00	4,000 00	3,377 31
C Sundries	26,000 00	41,000 00	34,257 27
D Transportation	5,000 00	5,000 00	3,006 15
	<u>\$ 838,714 00</u>	<u>\$ 838,714 00</u>	<u>\$ 802,556 83</u>

As of March 31, 1947, there were 406 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abbott, J. K. H.	\$ 2,700 00		Godfrey, R. F.	3,120 00	
Alexander, E. D.	3,600 00*	\$ 1,669 80†	Grantham, E. N.	3,120 00	1,425 17†
André, T. H.	3,360 00*	2,038 98†	Groves, R. J.	3,300 00*	366 81†
Arnold, H. N.	3,600 00*	728 61†	Hollingshead, H. C.	2,820 00*	741 97†
Ault, O. E.	6,000 00	380 45†	Laidlaw, C. W.	2,844 00*	884 15†
Avery, G. H.	2,580 00		Lambert, L.	2,880 00*	642 81†
Bardell, R. A.	2,820 00*	656 58†	Lee, H. T.	2,844 00*	898 37†
Baril, J. R. A. (June 10) .	3,120 00		Loynes, G. J. S.	2,760 00*	969 18†
Beaudry, G.	3,120 00*		Maclean, M. M.	2,940 00*	
Bertrand, P.	2,700 00		McGillivray, G. B.	3,000 00*	
Blackburn, G. A.	3,600 00		McGivern, D. L.	2,940 00*	
Bowman, L. V.	2,460 00		McSkimmings, J. A.	2,580 00	
Bruce, C. G.	3,300 00*		Moreton, F. E. S.	2,460 00	
Caron, J. A. M. (trans-			Muirhead, S.	2,580 00	
ferred to Dept of Na-			Orr, H. V.	3,180 00*	485 57†
tional Health and Wel-			Patterson, C. R.	2,940 00	1,644 56†
fare, Mar. 27)	2,580 00	308 91†	Perry, W. E.	3,180 00*	
Carty, G. M.	3,120 00		Peterson, B. H. (July 13)	2,760 00*	
Code, R. B.	3,000 00*		Poirier, J. O. C. (June 25)	3,120 00*	
Coderre, G. A.	2,940 00*		Powers, T. M.	3,180 00*	920 32†
Collacott, J. R.	2,940 00		Preston, K. J. (Aug. 20) .	2,400 00	
Creighton, L. F.	3,600 00	357 48†	Rainville, G. H.	2,820 00	500 10†
Davidson, H. D.	2,460 00		Scobie, K. R. J.	3,480 00*	822 19†
Desrochers, J. P. C.	2,940 00*	418 20†	Scott, R. W.	2,460 00	
Doherty, W. G.	2,880 00*		Skelly, T. D.	2,580 00	
Duncan, W. A.	2,940 00		Smith, G. K.	3,900 00	
Faguy, J. P. A. (trans-			Smith, R. A.	2,820 00*	1,285 93†
ferred to Dept of Na-			Speer, W. D.	2,760 00*	719 58†
tional Health and Wel-			Swan, A. M.	2,700 00	
fare, Nov. 1)	2,580 00		Thomas, E. K.	2,760 00*	676 73†
Fergusson, C. B.	2,520 00	332 50†	Thompson, A. D.	3,600 00*	682 64†
(Sept. 1)			Thompson, G. G. (trans-		
Field, H. H.	3,600 00*		ferred to Dept. of		
Fish, W.	2,460 00		Transport, Aug. 16) ..	2,520 00	
Fournier, J. P. (trans-			Turnbull, D. R.	3,300 00	404 30†
ferred to Dept of Trans-			Wilson, D. J. (July 30) .	5,000 00	
port, Mar. 1)	2,580 00		Wright, H. H. (Oct. 13) .	3,900 00	
Gervais, L. N. (transferred			Wright, J. H.	2,940 00	
to Dept. of Veterans					
Affairs, Mar. 10)	2,460 00				

† These items include an amount of \$14,957.01 charged to Vote 40 and an amount of \$326.62 charged to Department of Labour, Vote 116.

A Payments were made to the Department of Public Printing and Stationery for printing, \$19,825.04 and stationery, \$27,743.62.

B Fees paid to presiding and assisting examiners at \$10 and \$5 per day, respectively, amounted to \$426; fees paid to technical members of examining boards, etc., \$204.31; fees for marking papers, \$2,570.80; rental of examination halls, janitor services, etc., \$176.20.

C Expenditures comprise: travelling expenses, \$10,857.68; advertising, \$11,576.90; Credit Bureau reports (on new appointees), \$579.33; postage, \$3,976.10; telegraph and telephone charges, \$6,334.82; transportation of supplies, \$285.49; and miscellaneous expenses, \$646.95.

The following employees, whose salary rates were under \$2,400 or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: D. M. Burns, \$356.94†; E. Charette, \$413.74†; C. M. DeSalaberry*; W. W. Glover, \$353.32†; H. R. McNaughton*; W. J. Murphy, \$636.61†; J. W. Smith, \$608.93†; J. Vinokur*.

* Included under Vote 40.

† These items include an amount of \$1,498.48 charged to Vote 40.

D Expenditures were for payment of one-way railway fare to clerks, stenographers and typists assigned to positions in Ottawa, from outside points, (authorized by P.C. 9/5547 of July 19, 1944).

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	25 73	
Previous Years—Collectable	3 51	
—Uncollectable	21 39	
	<u>\$ 50 63</u>	

OPEN ACCOUNTS

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Unclaimed Cheques Suspense—				
Civil Service Commission	\$ 2 00			\$ 2 00

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.

1946-47
PUBLIC ACCOUNTS

PART II
E

DEPARTMENT OF EXTERNAL AFFAIRS

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF EXTERNAL AFFAIRS

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
{8b} Consolidated Deficit Account:		{8b} Consolidated Deficit Account:	
Ordinary	5,127,915 55	Ordinary	319,859 99
Demobilization and Reconversion..	837,366 24	Special Receipts	3,101 68
	<u>\$5,965,281 79</u>		<u>\$ 322,961 67</u>

Receipts and Disbursements—Open Accounts

{3} Loans and Advances .....(Cr.)		569 67	{10} Deposit and Trust Accounts..(Dr.)		1,259 29
			{13} Sundry Suspense Accounts.....		12,774 86
		<u>(Cr.)\$ 569 67</u>			<u>\$ 11,515 57</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page E-21.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Privileges, Licences and Permits	256,784 83	160,960 93
B Proceeds from Sales	3,516 71	738 81
C Services and Service Fees	551 66	780 80
D Refunds of Expenditure	58,074 60	49,527 78
E Miscellaneous	932 19	1,488 33
Total Ordinary	<u>319,859 99</u>	<u>213,496 65</u>
Special Receipts—		
F Refunds of Previous Years' War and Demobilization Expenditures	2,759 89	1,936 82
G Miscellaneous War, Demobilization and Reconversion Revenues	341 79	165 00
Grand Total	<u>\$ 322,961 67</u>	<u>\$ 215,598 47</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Passport Fees: Ottawa, \$228,260.46; sundry, \$19,971.94	248,232 40
Visa fees	8,064 21
Rent for apartment over High Commissioner's Office, St. John's, Newfoundland; High Commissioner's Office, Canberra, Australia; and room in staff apartment, Oslo, Norway	488 22

B Proceeds from Sales

256,784 83

C Services and Service Fees: Consul and service fees

3,516 71

D Refunds of Previous Years' Expenditures: Offices abroad, \$52,226.83; sundry, \$5,847.77

551 66

58,074 60

E Miscellaneous

932 19

Total Ordinary

319,859 99

Special Receipts—

F Refunds of Previous Years' War and Demobilization Expenditures

2,759 89

G Miscellaneous War, Demobilization and Reconversion Revenues

341 79

Grand Total

\$ 322,961 67

Certified correct.

L. B. PEARSON,

Under Secretary of State for External Affairs.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
E-5	Stat.	Salary of the Secretary of State for External Affairs, Salaries Act, c. 24, 1944.....	3,091 38	3,091 38	
E-5	Stat.	Motor Car Allowance to the Secretary of State for External Affairs, Appropriation Act No. 5, c. 61, 1931.....	618 30	618 30	
E-5	41 } 618 } 42 }	Departmental Administration.....	835,980 00	813,403 57	606,241 33
E-6	715 } 619 }	Passport Office—Administration.....	126,000 00	121,951 07	33,668 39
E-7	43 } 716 }	*Representation Abroad.....	2,797,705 00	2,479,351 22	1,691,017 24
E-13	44	To provide for hospitality in connection with visitors from abroad	25,000 00	12,651 08	21,668 28
E-13	45	Amount required to meet loss on exchange	60,000 00	21,482 42	28,682 66
E-14	46	Grant to United Nations Society in Canada (formerly League of Nations Society in Canada)	3,000 00	3,000 00	3,000 00
E-14	47	Provisional International Civil Aviation Organization—Administrative Expenses	25,000 00	19,011 18	12,274 56
E-14	48	Canadian Section of Canada—U.S. Permanent Joint Board on Defence	2,500 00	1,468 26	837 04
E-14	49 } 620 }	Canadian Representation at forthcoming International Conferences.....	325,000 00	273,878 17	
CANADIAN CONTRIBUTIONS TO INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS					
E-15	50 } 717 }	Grant to the International Red Cross Committee	40,000 00	40,000 00	40,000 00
E-15	51	Expenses of the League of Nations for 1946, including Secretariat, maintenance of the International Labour Organization and cost of winding up the Permanent Court of International Justice	346,000 00	313,773 28	317,841 33

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
CANADIAN CONTRIBUTIONS TO INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS— <i>Concluded</i>					
E-15	52	Portion of expenditure of the Imperial Economic Committee	7,900 00	7,110 40	1,569 33
E-15	53	Imperial Shipping Committee	750 00	646 40	
E-16	54	Portion of expenses of International Wheat Council	3,000 00	1,012 50	2,762 50
E-16	55 }	Provisional International Civil Aviation Organization	98,000 00	98,000 00	59,580 00
E-16	720 }	Food and Agriculture Organization of the United Nations	210,000 00	190,006 39	117,682 50
E-16	621	Commonwealth Communications Council	6,100 00	6,060 00	
E-16	622	United Nations Organization Working Capital Fund	201,000 00	194,673 53	1,205,002 50
E-16	623	International Labour Organization	170,000 00	169,904 34	
E-16	624	Educational, Scientific and Cultural Organization of the United Nations	256,000 00	255,672 00	
E-17	626	Comité Internationale Technique d'Experts Juridiques Aériens	1,200 00	1,145 28	
E-17	628	Intergovernmental Committee on Refugees	8,400 00	8,352 70	11,382 35
E-17	718 }	Inter-Allied Reparations Agency	31,500 00	30,786 89	
E-17	627 }				
E-17	719	Inter-American Committee on Social Security	4,500 00	4,433 83	
E-17	721 }	International Commission on Air Navigation—Subscriptions for the years 1941-45, inclusive.	10,700 00	9,841 41	
E-17	625 }				
PENSIONS AND OTHER BENEFITS					
E-17	Stat.	Annuity to the Honourable Philippe Roy, Appropriation Act, No. 4, c. 54, 1938	4,999 92	4,999 92	4,999 92
INTERNATIONAL JOINT COMMISSION					
E-17	Stat.	Salaries and Expenses of the Commission (1-2, Geo. V, c. 28)	39,530 00	39,530 00	31,361 39
SUPERANNUATION AND RETIREMENT BENEFITS					
E-18	Stat.	Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.	2,060 00	2,060 00	
		<i>Expenditures: from Appropriations not required for 1946-47</i>			332,082 53
		Total Ordinary	5,645,534 60	5,127,915 55	4,521,653 85
DEMobilIZATION AND RECONVERSION					
E-18	485	To provide for payment of employees' claims for loss or damage to personal effects which they were compelled to leave behind when they had to leave their posts due to war	10,000 00	4,827 15	
E-18	486	To provide for a contribution to the United Nations War Crimes Commission	1,800 00	590 92	8,303 16
E-18		Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)—To reimburse the United States Government in respect of payments made on property leased by United States Authorities during the War for Defence Projects in Canada	96,800 13	96,800 13	
E-18	591	Canadian Information Service	640,700 00	524,331 34	705,357 57
E-20	592	Rehabilitation Information Committee	242,000 00	102,311 69	506,314 35
E-20	593	Food Information Committee	135,000 00	108,505 01	
E-20	935 }				
		<i>Expenditures: from Appropriations not required for 1946-47</i>			392,387 99
		Total Demobilization and Recon- version	1,126,300 13	837,366 24	1,612,363 07
		Grand Total	\$ 6,771,834 73	\$ 5,965,281 79	\$ 6,134,016 92

* Complete title is shown in following details.

Salary of the Secretary of State for External Affairs, Rt. Hon. L. S. St. Laurent, Salaries Act, c. 24, 1944.....	\$	3,091 33
Motor Car Allowance to the Secretary of State for External Affairs, Appropriation Act, No. 5, c. 61, 1931.....	\$	618 30

The above amounts were paid for the period December 10, 1946, to March 31, 1947. The Rt. Hon. L. S. St. Laurent received travelling expenses of \$1,660.53 (charged to Vote 49).

Vote 41 (and Vote 618, Further Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	580,705 00	545,705 00	542,425 23
Other Pay-list Items	23,025 00	8,025 00	5,802 97
A Printing and Stationery	33,000 00	48,000 00	43,153 52
Freight and Express	750 00	1,750 00	1,263 19
Telephones and Telegrams.....	110,000 00	101,500 00	94,076 96
Postage	29,000 00	79,500 00	79,022 47
B Travel and Removal Expenses	45,000 00	35,000 00	34,116 88
C Sundries	14,500 00	16,500 00	13,542 35
	<u>\$ 835,980 00</u>	<u>\$ 835,980 00</u>	<u>\$ 813,403 57</u>

As of March 31, 1947, there were 266 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Robertson, N. A., Under-Secretary of State for External Affairs (to Vote 43, A, Oct. 1)	\$ 10,000 00		Gibson, J. A. (including secretarial allowance charged to Vote 266) ..	4,680 00	1,460 77†
Pearson, L. B., Under-Secretary of State for External Affairs	15,000 00	\$ 1,748 86†	Glazebrook, C. P. (Aug. 9)	5,000 00	533 30
Audette, L. C.	4,500 00	545 24	Grande, G.	2,700 00	
Bearman, G. M.	2,700 00		Hall, A. L.	3,180 00*	1,159 10†
Beaudry, G.	3,300 00		Halstead, J. G.	2,700 00	816 81†
Bilodeau, L. H.	2,700 00		Hart, G.	2,700 00	
Boyce, J. F.	3,720 00		Hebert, C. P.	6,300 00	
Bridle, P. A.	2,700 00		Hemsley, S. D.	4,500 00	
Burwash, H. D.	3,180 00*	1,004 11†	Hicks, D. B.	3,300 00	
Cannon, A. E. L. (to Vote 43, F, Aug. 26)	2,580 00		Hilborn, G. W. (to Vote 43, K, Nov. 1)	3,420 00	
Carter, H. H.	2,820 00	794 06†	Hopkins, E. R.	5,400 00	1,376 43†
Chance, L. G.	5,400 00		Ignatieff, G. (to Vote 43, G, Nov. 1)	3,900 00	
Chaput, R.	2,700 00	1,940 62†	Irwin, J. A. (to Vote 43, E, Jan. 1)	2,700 00	
Cleveland, J. H.	3,300 00		Johnson, A.	3,300 00	
Coleman, M. H.	2,400 00		Kidd, G. P.	2,700 00	700 95†
Cote, E. A.	3,300 00	1,762 49†	Kirk, F. M.	2,520 00	
Cote, J. J. M.	2,700 00	480 57	Kirkwood, K. P.	5,880 00	473 59†
Cox, G. E.	2,700 00	2,597 56†	Lefebvre, S. G.	2,700 00	
Crean, G. G.	2,700 00	2,139 16	MacCallum, E.	3,180 00*	
Cullen, W. H.	2,940 00		MacDermot, T. W. L. ..	6,300 00	446 15
Davis, H. F.	3,300 00	320 65†	MacGillivray, J. C.	5,400 00	5,953 56†
Delisle, J. L. (to Vote 43, H, Nov. 7)	3,300 00		(Feb. 17)		
Fallis, F. B. (l.w.p., Sept. 15)	2,400 00		MacKay, R. A. (Nov. 1).	6,300 00	641 88†
Foote, J. D.	2,700 00		Malania, L. (Aug. 12) ...	3,000 00*	662 10†
			Martin, W. R. (including secretarial allowance charged to Vote 266) ..	3,300 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Matthews, W. D.	5,000 00		Rogers, R. L. (to Vote 43, G, Aug. 12)	2,580 00	
Maybee, J. R.	2,700 00		Roy, L. V. J.	4,500 00	
Mayrand, L.	5,400 00	5,090 44†	Sicotte, G.	3,420 00	1,284 58†
McKenzie, M.	2,180 00*	921 63†	Sivertz, B. G.	4,500 00	
Measures, W. H.	5,400 00		Smith, A. C.	3,900 00	1,365 69†
Menzies, A. R.	3,900 00	2,097 45	Soward, F. H. (Sept. 19) .	6,000 00	367 93
Monette, A.	6,000 00	3,160 75†	Starnes, J. K.	3,900 00	
Moran, H. O.	4,500 00		Stephens, L. A. D.	3,300 00	1,219 25†
Munro, D. W. (to Vote 43, N, Feb. 1)	2,580 00		Teakles, J. M.	2,700 00	
Petrie, A.	3,300 00		Thibault, J. E. (to Vote 43, D, Feb. 11)	2,700 00	
Phillips, R. A. J. (to Vote 43, I, Jan. 15)	2,700 00		Wallis, B. A.	2,700 00	
Pierce, S. D.	6,300 00	2,101 90†	Warren, J. H.	2,820 00	
Rae, S. F.	4,500 00	2,327 91†	Watkins, J.	4,500 00	
Reid, E. S.	5,640 00	1,245 79†	Wershof, M. H.	4,500 00	1,198 40†
Renaud, P. E.	6,300 00	1,979 84†	Williams, B. M.	2,700 00	2,874 93†
Riddell, G. G.	2,700 00		Wrong, H. H. (to Vote 43, G, Nov. 1)	10,000 00	
Riddell, R. G.	4,500 00	2,809 61†			

†These items include amounts charged to:—Vote 43, \$7,168.41; Vote 47, \$88.45; Vote 48, \$130.72; Vote 49, \$29,139.49; Department of Labour, Vote 112, \$919.06.

A Payments were made to the Department of Public Printing and Stationery.

B The following employees, whose annual salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: S. Bailey, \$821.18†; A. Bennett, \$634.59†; D. G. Blair, \$997.19†; M. E. Bullock, \$702.38†; M. L. Cromwell, \$331.22†; S. C. Daley, \$314.22†; C. DeNiverville, \$434.24†; M. East, \$772.81†; E. F. Graham, \$698.72†; J. R. Grandmaitre, \$720.50†; L. J. H. Hebert, \$905.69†; M. Henson, \$572.47†; M. E. Kerr, \$338.64†; C. J. Mahoney, \$2,748.78†; J. McLeod, \$633.63†; J. E. Munro, \$1,264.99†; A. E. Nottingham, \$428.06†; H. M. Perrault, \$795.40†; A. M. U. Robbins, \$388.73†; E. S. Rump, \$1,297.39†; W. R. Shirley, \$2,310.57†; G. Taylor, \$755.48†; L. Thompson, \$1,925.20†; D. R. Walmsley, \$586.59; E. Weddall, \$394.27†.

†These items include an amount of \$20,616.28 charged to Vote 49.

Travelling expenses of \$300 or over charged to this account are included under other accounts, from which salaries of the employees are paid as follows: Vote 43—M. Cadieux, W. J. Kirkpatrick; Vote 49—A. G. L. McNaughton; Prime Minister's Office, Vote 266—Rt. Hon. W. L. Mackenzie King, J. E. Handy; Privy Council Office, Vote 267—E. W. T. Gill. An amount of \$772.30 was paid to a member of personnel of the Royal Canadian Mounted Police for travelling expenses.

Travelling expenses of \$300 or over were paid to other than Government employees as follows: A. G. Campbell, \$310.45; E. W. Stedman, \$347.35.

C Includes expenditures for newspapers and publications, \$4,010.05; Canadian Press News Service, \$1,200.

Suppliers receiving \$5,000 or over: Bell Telephone Co., \$6,620.44; Canadian National Telegraphs, \$37,816.23; Canadian Pacific Railway Co., \$43,864.98.

Vote 12 (and (a) Vote 715, Supplementary Estimates; (b) Vote 619, Further Supplementary Estimates) Passport Office—Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	86,472 00	87,972 00	87,627 82
Other Pay-list Items	9,150 00	1,150 00	746 70
Printing and Stationery	29,700 00	36,200 00	33,190 63
Postage	500 00	500 00	383 26
Sundries	178 00	178 00	2 66
	<u>\$ 126,000 00</u>	<u>\$ 126,000 00</u>	<u>\$ 121,951 07</u>

As of March 31, 1947, there were 62 salaried employees being paid from this account. A. L. Cooper was receiving a salary at an annual rate of \$2,580 on that date and J. J. Connolly was receiving \$3,000 annually until date of retirement, March 24, 1947.

Vote 43 (and Vote 716, Supplementary Estimates) Representation Abroad—including salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments

	Estimates	Allotments	Expenditures
<i>Commonwealth—</i>			
A United Kingdom	253,000 00	298,000 00	263,616 72
B Australia	56,200 00	56,200 00	38,083 69
C New Zealand	39,800 00	57,800 00	57,074 78
D South Africa	47,400 00	47,400 00	47,319 88
E Ireland	41,300 00	48,300 00	40,071 72
F Newfoundland	47,500 00	47,500 00	35,749 75
	485,200 00	555,200 00	481,916 54
<i>Foreign Countries—</i>			
G United States—Washington	237,445 00	252,645 00	235,317 95
H Brazil	76,000 00	97,500 00	92,874 09
I Russia	111,000 00	126,000 00	106,255 01
J China	156,750 00	171,750 00	165,242 34
K Mexico	91,500 00	100,500 00	94,133 14
L Peru	59,150 00	59,150 00	50,953 60
M Chile	68,200 00	68,200 00	53,320 12
N France	161,990 00	229,990 00	222,734 96
O Belgium	94,475 00	132,475 00	130,839 50
P The Argentine	80,000 00	98,250 00	88,988 24
Q Greece	108,235 00	131,590 00	98,000 80
R The Netherlands	75,000 00	105,000 00	99,086 29
S Norway	80,560 00	80,560 00	66,370 86
T Cuba	63,000 00	63,000 00	59,061 28
U United States—New York	54,300 00	83,245 00	65,416 00
V Greenland	4,400 00	4,400 00	1,868 65
W Portugal	15,500 00	15,500 00	10,004 18
<i>Miscellaneous—</i>			
X New Offices	250,000 00	95,250 00	52,412 15
Y To build or purchase premises for offices or residences for missions abroad and to furnish and equip premises	475,000 00	327,500 00	304,555 52
Adjustments in allowance scales required to meet rising costs abroad	50,000 00		
	2,312,505 00	2,242,505 00	1,997,434 68
	\$2,797,705 00	\$2,797,705 00	\$2,479,351 22

A more detailed statement of expenditures by offices and objects of expenditure follows:

		Salaries (inc. Cost of Living Bonus)	Allowances	Printing and Stationery	Freight and Express	Telep' one and Telegraph
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Commonwealth—</i>						
A	United Kingdom.....	139,634 91	35,250 12	3,963 90		22,927 79
B	Australia.....	13,748 86	5,632 64	618 27		2,207 69
C	New Zealand.....	19,768 74	9,594 17	891 28	3,453 01	2,028 92
D	South Africa.....	12,519 30	8,906 18	663 65		736 67
E	Ireland.....	17,418 67	9,331 62	493 02		608 53
F	Newfoundland.....	14,622 31	13,281 34	253 21		913 23
<i>Foreign Countries—</i>						
G	United States—					
	Washington.....	93,972 17	85,902 37	1,852 65		13,837 04
H	Brazil.....	31,101 01	29,633 03	742 20		4,080 34
I	Russia.....	33,451 17	22,518 06	340 21	344 52	3,867 82
J	China.....	33,794 07	4,636 56	1,243 20	5,085 10	22,123 60
K	Mexico.....	30,575 97	31,819 04	556 35		2,580 47
L	Peru.....	18,839 32	16,017 82	468 01		681 81
M	Chile.....	16,544 77	9,535 99	552 72	365 72	1,208 94
N	France.....	90,340 87	38,596 84	3,418 61		19,415 36
O	Belgium.....	42,624 55	25,809 47	1,635 38	644 91	6,741 99
P	The Argentine.....	29,403 40	27,037 17	781 79	147 65	5,561 26
Q	Greece.....	25,366 36	35,108 25	475 94		3,845 96
R	The Netherlands.....	29,377 38	20,760 76	303 76		6,194 33
S	Norway.....	21,080 03	14,052 12	1,055 55	653 17	1,731 12
T	Cuba.....	20,815 55	20,063 79	822 72		1,318 70
U	United States—					
	New York.....	29,270 64	21,149 37	706 12		2,975 51
V	Greenland.....	1,088 71	272 08	17 26	53 79	
W	Portugal.....	3,360 00	2,865 65	121 22	90 48	
<i>Miscellaneous—</i>						
X	New Offices—					
	(i) Germany.....	5,751 29	5,561 73	57 81		
	(ii) India.....	1,908 62		480 36		
	(iii) Poland.....			296 88		
	(iv) United States—					
	Portland, Me.....	200 00				
	(v) Czechoslovakia.....	680 00		326 30	425 62	
	(vi) Sweden.....		267 86	289 55		
	Switzerland.....			18 24		4 52
	(vii) Japan.....	5,274 62	758 06	628 66	279 33	3,221 69
	Venezuela.....			39 56		
	(viii) General.....			3,772 16		
	Total—New Offices.....	13,814 53	6,587 65	5,909 52	704,95	3,226 21
Y	To build or purchase premises for offices and residences for missions abroad and to furnish and equip premises.....					
		782,533 29	494,362 09	27,886 54	11,543 30	128,813 29

* Expenditures listed by offices under this allotment, the complete title of which is "Acquisition of Accommodation Abroad, including furnishing and equipment", do not include purchases of properties or the incidental furnishings and equipment, which are, in the majority of cases, charged to allotment Y.

† Recoverable expenditures, which comprise outstanding expenditures made for other Departments and personal advances to members of staffs in certain countries, are credited, upon recovery in the subsequent fiscal year, to Ordinary Revenue—Refunds of Previous Years' Expenditures.

ABROAD

Postage	Travel and Removal Expenses	Rent, Fuel and Light	*Acquisition of Accom- modation Abroad, etc.	†Recover- able Expend- itures	Sundries	Total
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
2,320 03	24,877 87			4,776 99	29,865 11	263,616 72
2,100 32	4,748 94	4,146 82	652 14	1,202 41	3,025 60	38,083 69
1,912 08	11,343 39	2,920 65	2,484 37		2,678 17	57,074 78
1,971 99	12,827 35	2,169 77	323 03	468 03	6,733 91	47,319 88
124 29	4,790 20	3,027 06	245 09		4,033 24	40,071 72
212 40	2,037 04	864 54	1,655 47	631 00	1,279 21	35,749 75
293 33	4,994 10	13,059 77	15,548 51	1,154 48	4,703 53	235,317 95
908 54	4,877 70	8,595 62	3,666 27	2,897 83	6,371 55	92,874 09
	4,162 44	11,894 21	5,438 70		24,237 88	106,255 01
	11,928 05	21,573 03	12,883 87	211 52	51,763 34	165,242 34
523 82	5,547 47	13,804 22	4,211 42	16 51	4,497 87	94,133 14
	3,602 05	7,197 38	1,397 10	365 61	2,384 50	50,953 60
	8,835 94	12,984 71	243 32		3,048 01	53,320 12
794 70	15,679 18	17,894 10	7,168 54	10,995 27	18,431 49	222,734 96
612 62	9,294 23	17,749 70	9,181 32	4,987 29	11,558 04	130,839 50
	8,130 85	12,189 75	2,301 00		3,435 37	88,988 24
	3,865 88	8,305 35	174 66	6,951 57	13,906 83	98,000 80
	4,457 58	11,932 32	7,083 09	2,923 77	16,053 30	99,086 29
	9,631 77	8,701 13	4,842 30	149 04	4,474 63	66,370 86
494 87	2,558 94	7,413 03	3,817 27	155 78	1,600 63	59,061 28
275 17	1,127 54	7,315 11	154 32	1,573 69	868 53	65,416 00
	143 37				293 44	1,868 65
	2,906 07	512 95			147 81	10,004 18
	2,486 48		143 46	251 19	589 47	14,841 43
	4,259 15				16 11	6,664 24
	691 75				19 40	1,008 03
					830 42	1,030 42
	2,862 69				803 52	5,098 13
						557 41
						22 76
124 49	3,181 44		2,063 01	94 15	3,752 56	19,378 01
						39 56
						3,772 16
124 49	13,481 51		2,206 47	345 34	6,011 48	52,412 15
			304,555 52			304,555 52
12,668 65	175,849 46	194,251 22	390,233 78	39,806 13	221,403 47	2,479,351 22

As of March 31, 1947, there were 397 salaried employees being paid from this account. Employees listed in the following comments are those who were receiving salaries at annual rates of \$2,400 or over on March 31, 1947, or at dates of separation. Dates of separation or transfer and annual rates of living and other allowances are shown in parentheses. Salary rates indicated by asterisks include war duties supplements. It should be noted that the date of transfer is that of transfer of the official from the pay-list of one office to that of another.

Employees receiving travelling or removal expenses of \$300 or over are also listed. Items of travelling or removal expenses marked with a dagger include amounts charged to other accounts as follows: Vote 41, \$2,228.66; Vote 48, \$735.40; Vote 49, \$24,801.41. In cases where travelling expenses were charged to more than one office, the total amount is shown under that from which the employee's salary was being paid on March 31 or at date of separation.

A United Kingdom—

Salaries and Allowances: Rt. Hon. Vincent Massey, High Commissioner, \$12,000 (\$28,000) (Sept. 16); N. A. Robertson, High Commissioner, \$12,000 (\$28,000); P. M. Dearle, \$3,000; R. A. D. Ford, \$3,420 (\$3,400) (to I, Sept. 1); G. R. Gotts, \$2,400 (July 2); D. B. Hicks, \$2,520 (\$2,730) (to Vote 41, June 12); J. W. Holmes, \$3,350; H. R. Horne, \$2,730; H. W. Kember, \$2,760*; D. V. Lapan, \$2,920 (\$3,300); G. L. McLennan, \$3,120; P. T. Molson, \$2,520; H. R. Patrick, \$3,240; A. Rive, \$5,640 (\$4,700) (to C, June 1); S. M. Scott, \$5,400 (\$3,600) (to Xii, Nov. 1); J. P. Sigvaldason, \$3,300 (\$2,000); A. J. Spire, \$2,880*; A. Towler, \$2,760*.

Travelling and Removal Expenses: Rt. Hon. Vincent Massey, \$7,182.56; N. A. Robertson, \$4,191.10†; N. R. W. Baker, \$1,219.31; P. M. Dearle, \$425.81; W. G. Fox, \$554.62; M. Hamilton, \$309.57; D. V. Lapan, \$730.44†; G. K. Lovatt, \$850.45; L. P. Martin, \$352.12†; E. L. McDougall, \$357.02; J. P. Sigvaldason, \$457.52.

Expenditures for furnishings, amounting to \$131.55, were charged to Y.

B Australia—

Salaries and Allowances: Hon. T. C. Davis, \$7,500 (\$7,000 and accommodation) (to J, Dec. 1); C. M. Croft, see Vote 373, Department of Trade and Commerce (\$2,400); P. Malone, \$3,900 (allowance paid from Vote 591); G. A. Rau, \$2,700 (\$1,450).

Travelling and Removal Expenses: G. A. Rau, \$1,440.57.

Expenditures for furnishings, amounting to \$112.16, were charged to Allotment Y.

C New Zealand—

Salaries and Allowances: W. A. Riddell, High Commissioner, \$7,440 (\$7,500) (Jan. 19); A. Rive, High Commissioner, \$6,240 (\$6,500 and accommodation); A. M. Ireland, \$2,400 (\$1,500); J. R. M. Walker, \$3,540 (\$3,440).

Travelling and Removal Expenses: W. A. Riddell, \$7,688.55; A. Rive, \$3,723.04; A. M. Ireland, \$625.11.

Expenditures for land and furnishings, amounting to \$15,429.19, were charged to Y.

D South Africa—

Salaries and Allowances: J. C. Macgillivray, Acting High Commissioner, \$5,220 (to Vote 41, Jan. 1); E. D. McGreer, High Commissioner, \$6,300 (\$6,500 and accommodation and a special allowance of \$250 per month while residing in Cape Town, P.C. 37/4981, December 4, 1946); A. J. Pick, \$3,900 (\$1,400 and accommodation) (to Xii, March 1); J. E. Thibault, \$2,400.

Travelling and Removal Expenses: J. C. Macgillivray (included under Vote 41); E. D. McGreer, \$4,704.74; J. E. Thibault, \$1,502.98.

Medical expenses of J. C. Macgillivray, amounting to \$2,709.59, were paid under authority of Treasury Board Minute, T. 322319B, February 13, 1947.

E Ireland—

Salaries and Allowances: M. M. Mahoney, High Commissioner, \$6,960 (\$8,000 and accommodation) (May 31); Hon. W. F. A. Turgeon, High Commissioner, \$10,000 (\$8,000 and accommodation); E. J. Garland, \$5,400 (\$3,400 and special representation allowance of \$300 per month, P.C. 19/2502, June 19, 1946); J. A. Irwin, \$2,520 (\$2,600).

Travelling and Removal Expenses: Hon. W. F. A. Turgeon, \$1,855.93; P. Beirne, \$570.04; E. J. Garland, \$676.98; J. A. Irwin, \$1,422.54.

Expenditures for property and furnishings, amounting to \$39,514.80, were charged to Y.

Funeral and other expenses in connection with the death of M. M. Mahoney, amounting to \$1,285.88 were paid and have been submitted to Treasury Board for approval.

F Newfoundland—

Salaries and Allowances: J. S. Macdonald, High Commissioner, \$6,720 (\$9,300); P. A. Bridle, \$2,400 (\$2,720) (to Vote 41, Oct. 1); A. E. L. Cannon, \$2,520 (\$2,720).

Travelling and Removal Expenses: J. S. Macdonald, \$758.40; A. E. L. Cannon, \$796.91.

Expenditures for property and furnishings, amounting to \$43,073.52, were charged to Y.

G United States—Washington—

Salaries and Allowances: L. B. Pearson, Ambassador, \$8,360 (\$25,500 and accommodation) (to Vote 41, Jan. 1); H. H. Wrong, Ambassador \$12,000 (\$25,500 and accommodation); T. A. Stone, Minister, \$6,300 (\$9,000); B. Carter, \$2,520 (\$1,200); R. E. Collins, \$3,900 (\$3,650); C. P. Hebert, \$6,300 (\$5,750) (to Vote 41, Feb. 1); G. Ignatieff, \$4,500 (\$5,050); J. H. Lavigne, \$2,520 (\$2,160); G. L. Magann, \$6,300 (\$5,050); G. G. Morrow, \$4,500 (\$3,800) (July 8); J. R. Murray, \$3,300 (\$3,000); A. E. Ritchie, \$3,000 (\$2,750) (June 15); R. L. Rogers, \$2,400 (\$2,000); P. Tremblay, \$3,420 (\$3,650) (to M, Feb. 1); H. H. Wright, \$2,520 (\$3,000).

Travelling and Removal Expenses: H. H. Wrong, \$1,286.66†; G. Ignatieff, \$4,760.17†; J. H. Lavigne, \$638.68; G. L. Magann, \$811.65; G. G. Morrow, \$402.99; T. A. Stone, \$514.85.

Expenditures for furnishings, amounting to \$1,627.50, were charged to Y.

H Brazil—

Salaries and Allowances: J. Desy, Ambassador, \$9,800 (\$13,000 and accommodation); R. Chaput, \$2,520 (\$3,150) (To Vote 41, Feb. 1); J. L. Delisle, \$3,300 (\$4,220); E. B. Rogers, \$4,080 (\$5,520).

Travelling and Removal Expenses: J. Desy, \$2,421.67†; J. L. Delisle, \$2,446.94; M. E. Nelson, \$678.08.

Expenditures for furnishings, amounting to \$629.90, were charged to Y.

I Russia—

Salaries and Allowances: L. D. Wilgress, Ambassador, \$10,000 (\$13,000 and accommodation); R. A. D. Ford, \$3,900 (\$2,400 and accommodation); L. Mayrand, \$4,860 (\$3,350 and accommodation) (to Vote 41, Feb. 1); R. A. J. Phillips, \$2,520 (\$2,200 and accommodation); A. C. Smith, \$3,900 (to Vote 41, Oct. 10); J. H. Thurrott, \$3,300 (\$2,700).

Travelling and Removal Expenses: L. D. Wilgress, \$3,857.65†; F. C. Finnie, \$357.89; R. A. D. Ford, \$571.59; L. Mayrand (included under Vote 41); R. A. J. Phillips, \$1,024.25; J. H. Thurrot, \$1,356.41.

Expenditures for furnishings, amounting to \$14,076.86, were charged to Y.

Expenditures of \$16,571.75 were made (from Vote 45, Amount required to meet loss on exchange) to cover the difference occasioned by the purchasing of roubles at 12 to the U.S. dollar and selling such roubles to officers of the Embassy at 25 to the U.S. dollar. P.C. 23/11742, December 21, 1942, guaranteed exchange, with certain limitations, to all such officers.

J China—

Salaries and Allowances: Victor W. Odlum, Ambassador, \$10,000; Hon. T. C. Davis, Ambassador, \$10,000 (\$2,500); P. G. R. Campbell, \$3,300; E. H. Norman, \$3,900 (to G, June 1, to *Xvii*, Aug. 1); G. S. Patterson, \$6,300; C. A. Ronning, \$4,860.

The Ambassador and his staff are provided with board and lodging in lieu of allowances.

Travelling and Removal Expenses: Hon. T. C. Davis, \$5,005.05; E. R. Buell, \$648.51; M. Curtin, \$795.57; O. M. M. Kay, \$376.61; G. F. Patterson, \$3,490.39; C. A. Ronning, \$2,968.93; W. Small, \$617.28.

Expenditures for pre-fabricated houses, land, and furnishings, amounting to \$141,093.71, were charged to Y.

K Mexico—

Salaries and Allowances: H. L. Keenleyside, Ambassador, \$8,720 (\$15,000 and accommodation) (to Department of Mines and Resources, March 15); H. Allard, \$5,400 (\$6,240) (to O, Dec. 1); C. C. Eberts, \$3,900 (\$4,350); G. W. Hilborn, \$3,420 (\$4,150); B. M. Meagher, \$2,400 (\$1,500).

Travelling and Removal Expenses: H. L. Keenleyside, \$3,705.84 (including \$1,388.30 charged to Vote 49); E. L. Bruer, \$1,113.51†; G. W. Hilborn, \$1,438.91; G. Perez, \$578.97.

Expenditures for furnishings, amounting to \$20,355.46, were charged to Y.

L Peru—

Salaries and Allowances: H. Laureys, Ambassador, \$10,000 (\$13,000 and accommodation); F. M. Tovell, \$2,520 (\$4,815).

Travelling and Removal Expenses: H. Laureys, \$2,758.41; A. Brassard, \$712.17; M. Cameron, \$330.64; F. M. Tovell, \$505.68.

Expenditures for furnishings, amounting to \$480.49, were charged to Y.

M Chile—

Salaries and Allowances: C. F. Elliott, Ambassador, \$10,000 (\$15,000 and accommodation); J. Leger, \$3,900 (\$5,320); P. Tremblay, \$3,900 (\$4,570).

Travelling and Removal Expenses: C. F. Elliott, \$4,196.91; G. L. Lamoureux, \$393.69; J. Leger, \$7,202.75; P. Tremblay, \$4,212.59.

Expenditures for furnishings, amounting to \$2,200.13, were charged to Y.

N *France*—

Salaries and Allowances: G. P. Vanier, Ambassador, \$9,800 (\$15,000 and accommodation); P. A. Beaulieu, \$3,900 (\$4,500); J. A. Chapdelaine, \$4,080 (\$6,000); J. J. M. Cote, \$2,520 (\$2,500) (to Vote 41, Feb. 1); J. W. Duchastel, \$2,820; G. L. Magann, \$6,300 (\$7,000) (to Vote 41, Dec. 1, to G, Feb. 1); D. W. Munro, \$2,400 (\$3,500); S. F. Rae, \$6,000 (to Vote 41, Feb. 1); C. S. A. Ritchie, \$5,640 (\$5,000); H. M. Robertson, \$2,520.

Travelling and Removal Expenses: P. A. Beaulieu, \$2,043.40; J. A. Chapdelaine, \$5,823.49†; J. W. Duchastel, \$1,945.31; M. Duchesnay, \$457.84; A. E. Eaton, \$316.50; D. W. Munro, \$1,220.39; B. Pare-Fuller, \$343.62; S. Petrie, \$409.75; C. S. A. Ritchie, \$3,535.20†; H. M. Robertson, \$619.58; P. J. Vaucher, \$997.48.

O *Belgium*—

Salaries and Allowances: Hon. W. F. A. Turgeon, Ambassador, \$10,000 (\$13,000 and accommodation) (to E, Oct. 31); Victor Dore, Ambassador, \$10,000 (\$13,000 and accommodation); H. Allard, \$5,400 (\$3,900 and accommodation); M. Cadieux, \$3,900 (\$3,420, to Feb. 10); T. L. Carter, \$3,300 (\$2,650); E. D. McGreer, \$5,880 (\$5,700) (to D, Dec. 1).

Travelling and Removal Expenses: Victor Dore, \$1,463.03†; H. Allard, \$4,247.07; M. Butler, \$372.34†; M. Cadieux, \$1,243.57†; M. H. M. Currie, \$335.25; A. Gaudry, \$423.10; J. A. Thomas, \$909.73.

Expenditures for furnishings, amounting to \$6,590.75, were charged to Y.

P *The Argentine*—

Salaries and Allowances: W. F. Chipman, Ambassador, \$10,000 (\$15,000 and accommodation); J. Fournier, \$3,420 (\$3,650); K. P. Kirkwood, \$5,880 (\$4,220) (to Vote 41, Dec. 1); F. H. Walter, \$4,500 (\$4,300).

Travelling and Removal Expenses: W. F. Chipman, \$5,269.36; F. H. Walter, \$1,934.68.

Expenditures for furnishings, amounting to \$110.70, were charged to Y.

Q *Greece*—

Salaries and Allowances: Hon. L. R. LaFleche, Ambassador, \$10,000 (\$13,000 and accommodation); J. George, \$2,520 (\$3,350); M. B. MacLachlan, \$3,900 (\$2,500).

Travelling and Removal Expenses: Hon. L. R. LaFleche, \$332.24; J. George, \$1,678.63; M. B. MacLachlan, \$1,160.69; Z. L. Monty, \$364.27.

R *The Netherlands*—

Salaries and Allowances: Pierre Dupuy, Ambassador, \$3,360 (\$13,000 and accommodation); H. F. Feaver, \$4,860 (\$4,150); W. F. Hoogendyk, \$2,520.

Travelling and Removal Expenses: Pierre Dupuy, \$1,141.94; K. P. Chambers, \$1,048.26†; H. F. Feaver, \$856.24; W. F. Hoogendyk, \$437.13; M. T. Prince, \$347.42; R. S. Roop, \$693.89; W. Topping, \$350.50.

Expenditures for furnishings, amounting to \$561.94, were charged to Y.

S *Norway*—

Salaries and Allowances: J. D. Kearney, Ambassador, \$10,000 (\$13,000 and accommodation) (to Xii, Mar. 1); R. Campbell, \$2,520 (\$3,100).

Travelling and Removal Expenses: R. Campbell, \$1,602.89; J. Dove, \$556.34; I. Higman, \$1,463.39†; E. Horn, \$383.42; A. Swimm, \$431.90.

Expenditures for furnishings, amounting to \$9,883, were charged to Y.

T *Cuba*—

Salaries and Allowances: E. Vaillancourt, Minister, \$10,000 (\$13,000 and accommodation); B. McGregor, \$2,400 (\$1,500); A. R. Menzies, \$3,300 (\$4,530) (to Vote 41, June 1); T. B. B. Wainman-Wood, \$2,520 (\$2,500).

Travelling and Removal Expenses: T. B. B. Wainman-Wood, \$2,176.54.

Expenditures for furnishings, amounting to \$277.25, were charged to Y.

U *United States—New York*—

Salaries and Allowances: H. D. Scully, Consul General for Canada in New York City, \$10,000 (\$9,200); C. C. E. Chatillon, \$2,520 (\$3,200); K. A. McCloskey, \$4,940 (\$3,350).

Travelling and Removal Expenses: H. D. Scully, \$546.35; W. J. Kirkpatrick, \$704.11†; C. D. Surtees, \$773.76†.

V *Greenland—Consular Services*—

This office was closed on July 31, 1946.

Salaries and Allowances: M. J. Dunbar, Vice Consul, \$3,000 (\$1,000) (July 31).

W *Portugal*—

Salaries and Allowances: P. E. Morin, Vice Consul, \$3,420 (\$3,270).

Travelling and Removal Expenses: P. E. Morin, \$2,906.07.

X *New Offices—*(i) *Germany—*

Salaries and Allowances: M. Pope, Head of Canadian Military Mission, \$10,000 (\$5,000) (accommodation and rations provided through military sources); J. A. McCordick, \$3,420 (board and lodging); J. M. Weld, \$2,520 (board and lodging).

Travelling and Removal Expenses: M. Pope, \$1,832.05†; L. Dawson, \$398.81†; J. A. McCordick, \$455.96†; A. M. McQueen, \$430.02; J. M. Weld, \$665.45.

(ii) *India—*

Salaries and Allowances: J. D. Kearney, High Commissioner, \$10,000; A. J. Pick, \$3,900; S. M. Scott, \$5,400.

Travelling and Removal Expenses: J. D. Kearney, \$7,030.47†; A. J. Pick, \$1,898.15; S. M. Scott, \$577.69.

Expenditures for furnishings, amounting to \$5,819.81, were charged to Allotment Y.

(iii) *Poland—*

Travelling and Removal Expenses: K. P. Kirkwood (included under Vote 41).

(iv) *United States—Portland, Maine—*

Salaries and Allowances: A. Lafleur, Honorary Vice Consul, \$800 (U.S. funds) honorarium, as authorized by Treasury Board Minute, T.304845B., April 30, 1946.

(v) *Czechoslovakia—*

Salaries and Allowances: R. M. Macdonnell, \$5,640 (board and lodging).

Travelling and Removal Expenses: M. Douglas, \$1,103.85†; R. M. Macdonnell, \$3,354.30†; J. S. MacLellan, \$957.70†.

Expenditures for furnishings, amounting to \$1,598.32, were charged to Y.

(vi) *Sweden—*

Salaries and Allowances: F. H. Palmer, Acting Charge d'Affaires (\$250 per month—P.C. 41/1111, March 26, 1947).

(vii) *Japan—*

Salaries and Allowances: J. J. McCardle, \$2,400 (board and lodging); E. H. Norman, \$4,500 (\$1,200 plus board and lodging).

Travelling and Removal Expenses: L. H. Berlet, \$523.72; J. J. McCardle, \$681.05; E. H. Norman, \$1,379.85; F. G. Roxborough, \$552.07†.

Expenditures for furnishings, amounting to \$638.98, were charged to Y.

Y *Miscellaneous—*To build or purchase premises for offices or residences for Missions abroad and to furnish and equip premises. Reference has been made under each of the previous allotments concerned to the above expenditures, with the exception of sundries amounting to \$349.50.

Suppliers receiving \$5,000 or over: Beaulieu Mobilier D'Art enrg., \$5,476; Canadian National Railways, \$15,421.78; Canadian Pacific Railway Co., \$12,709.69; Chrysler Corporation of Canada, \$6,005.36; Eugene F. Collin, Dublin, \$23,624; The T. Eaton Co. Ltd., \$21,181.79; Hudson's Bay Co., \$5,300.58; C. W. Lindsay & Co. Ltd., \$8,739.77; Henry Morgan & Co., Ltd., \$12,879.26; Nordiska Kompaniet, Stockholm, Sweden, \$6,893.77; Mrs. Ina Olsen, St. John's, Newfoundland, \$32,500; H. H. Popham & Co., Ltd., \$5,520.28; Precision Housing Co., Ltd., \$43,968.55; Press Reading Service, Moscow, \$8,906.82; Dr. Lois Miro Quesada, Lima, Peru, \$6,180; Madame L. Rosenthal, New York, \$6,180; Royal Danish Legation, \$12,000; The Robert Simpson Co., Montreal, Ltd., \$20,450.25; W. Sparks & Son, \$7,033.55; Trans-Canada Air Lines, \$10,235.33.

Vote 44	To provide for hospitality in connection with visitors from abroad.....	25,000 00
	Expenditures	\$ 12,651 08

The Country Club, Ottawa, received \$5,337.34.

Vote 45	Amount required to meet loss on exchange.....	60,000 00
	Expenditures	\$ 21,482 42

P.C. 8/608, March 24, 1938, authorized payments to cover loss on exchange on salaries and allowances of government employees in those countries where the Canadian dollar is depreciated by more than 10 per cent. Payments under this authority in respect of employees of this Department stationed in the United States and Cuba were made for the period April 1 to July 6 inclusive and amounted to \$3,953.92.

P.C. 23/11742, December 21, 1942, guaranteed exchange, with certain limitations. at the rate of 25 roubles to the United States dollar to officers of the Canadian Embassy at Moscow; and expenditures amounting to \$16,571.75 represented the loss occasioned by the purchase of the necessary requirements of roubles at 12 to the United States dollar.

The exchange on the Canadian contribution to the Food and Agriculture Organization of the United Nations (see Vote 56) was also charged to the above vote and amounted to \$943.61.

Vote 46 Grant to United Nations Society in Canada (formerly League of Nations Society in Canada)	3,000 00
Expenditures	\$ 3,000 00

Payment of this grant was made to the Society in May (\$500) and December (\$2,500).

Vote 47 Provisional International Civil Aviation Organization—Administrative Expenses	25,000 00
Expenditures	\$ 19,011 18

Expenses in connection with the operation of the office in Montreal were as follows: salary of A. C. McKim, Canadian Representative, \$12,000; salaries of staff, \$3,083.80; travelling expenses, \$1,557.85; printing and stationery, \$421.60; and sundries, \$1,947.93.

Travelling expenses of \$300 or over were paid to: E. G. McGill, \$338.05; A. C. McKim, \$1,769.44 (including \$1,174.16 charged to Vote 49).

Vote 48 Canadian Section of Canada—U.S. Permanent Joint Board on Defence	2,500 00
Expenditures	\$ 1,468 26

Travelling expenses of R. M. Macdonnell are included under Vote 43.

Vote 49 (and Vote 620, Further Supplementary Estimates) Canadian Representation at forthcoming International Conferences	325,000 00
Expenditures	\$ 273,878 17

As at March 31, 1947, A. G. L. McNaughton was receiving a salary at an annual rate of \$5,000.

Payments represent, mainly, expenses of delegates and their staffs in attendance at 34 conferences in the following cities (the number of conferences being indicated in parentheses): Copenhagen (1), Geneva (5), London (6), Montreal (3), New York (9), Paris (2), Rome (1), Washington (7).

A. G. L. McNaughton received travelling expenses of \$10,448.39 (including \$1,857.53 charged to Vote 41). Travelling expenses of \$300 or over charged to this account are included under other accounts, from which salaries of the employees are paid, as follows:

Statutory—Rt. Hon. L. S. St. Laurent.

Vote 41—S. Bailey, A. Bennett, D. G. Blair, M. E. Bullock, H. D. Burwash, H. H. Carter, E. A. Cote, G. E. Cox, M. L. Cromwell, S. C. Daly, H. F. Davis, C. DeNiverville, M. East, J. A. Gibson, E. F. Graham, J. R. Grandmaitre, A. L. Hall, J. G. Halstead, L. J. H. Hebert, M. Henson, E. R. Hopkins, M. E. Kerr, G. P. Kidd, C. J. Mahoney, L. Malania, M. W. McKenzie, J. McLeod, J. E. Munro, A. E. Nottingham, L. B. Pearson, H. M. Perrault, S. D. Pierce, S. F. Rae, E. Reid, P. E. Renaud, R. G. Riddell, A. M. U. Robbins, E. S. Rump, W. R. Shirley, G. Sicotte, A. C. Smith, L. A. D. Stephens, G. Taylor, L. Thompson, E. Weddall, M. H. Wershof, B. M. Williams.

Vote 43—E. L. Bruer, M. Butler, K. P. Chambers, J. A. Chapdelaine, L. Dawson, J. Desy, V. Dore, M. Douglas, I. Higman, G. Ignatieff, J. D. Kearney, H. L. Keenleyside, D. V. Lapan, R. M. Macdonnell, J. S. MacLellan, M. Pope, C. S. A. Ritchie, N. A. Robertson, C. D. Surtees, L. D. Wilgress, H. H. Wrong.

Vote 47—A. C. McKim.

Vote 591—G. C. Andrew, C. Moodie, E. Pulford.

Department of Agriculture, Vote 24—A. M. Shaw; Vote 25—A. E. Richards.

Department of Finance, Vote 57—W. J. Callaghan, J. Deutsch, S. S. Reisman; Vote 71—R. Cousineau, C. W. Hooper, V. L. MacGillivray, H. B. McKinnon, A. A. Morrison, M. Pouliot; Vote 487—H. J. Armstrong.

Department of Justice, Statutory—Hon. J. L. Ilsley; Vote 96—F. Mackay, A. L. Wickwire; Vote 105—F. A. McGregor, E. I. Ross.

Legislation, Vote 125—P. M. Ollivier.

Department of National Health and Welfare, Statutory—Hon. B. Claxton, Hon. P. Martin; Vote 200—F. Goodsoe, J. H. McDonald, M. Powers; Vote 201—G. D. W. Cameron, G. B. Chisholm; Vote 202—A. Groulx; Vote 203—C. H. L. Sharman; Vote 227—G. F. Davidson.

Department of National Revenue, Vote 247—D. Sim, G. B. Urquhart.

Prime Minister's Office, Statutory—Rt. Hon. W. L. Mackenzie King; Vote 266—J. E. Handy, J. S. Nicol, J. W. Pickersgill, R. G. Robertson.

Privy Council Office, Vote 267—A. D. P. Heeney, \$822.91.

Department of Reconstruction and Supply, Vote 345—M. S. Gill; Vote 612—G. C. Laurence, J. D. Stewart.

Department of Trade and Commerce, Vote 370—L. E. Couillard, G. C. Cowper, H. R. Kemp, A. L. Neal, G. St. Laurent; Vote 373—B. MacDonald; Vote 375—C. F. Wilson.

Department of the Secretary of State, Vote 356—B. Neill.

Department of Transport, Vote 429—C. S. Booth.

Travelling expenses were also paid to members of personnel of the Department of National Defence—Army Services amounting to \$6,617.35; Air Services, \$2,462.63; and to members of personnel of the R.C.M.P. amounting to \$3,302.43.

Travelling expenses of \$300 or over were also paid to: Honourable Members of the Senate—J. H. Haig, \$723.11; W. McL. Robertson, \$1,705.22; J. G. Turgeon, \$7,714.97; Members of the House of Commons—J. Bracken, Leader of the Opposition, \$1,524.79; M. J. Coldwell, \$1,453.95; G. J. McIlraith, \$1,291.98; and to other than government employees as follows: P. Conway, \$324.01; H. H. Hannon, \$946.29; W. A. MacIntosh, \$1,377.25; C. W. MacMillan, \$587.58; G. F. McNally, \$845.09; J. A. Melanson, \$824.45; C. Planta, \$1,424.21; T. C. Routley, \$1,483.32; H. Sinclair, \$315.35; E. Turcotte, \$781.88; H. Vooden, \$697.63; E. F. Willoughby, \$878.66; E. W. Wyn-Wood, \$643.33.

The Canadian National Railways received \$14,100.42.

CANADIAN CONTRIBUTIONS TO INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS

Vote 50 (and Vote 717, Supplementary Estimates) Grant to the International Red Cross Committee.....	40,000 00
Expenditures	\$ 40,000 00

Payment of this grant was made in September, 1946.

Vote 51 Expenses of the League of Nations for 1946, including Secretariat, maintenance of the International Labour Organization and cost of winding up the Permanent Court of International Justice.....	346,000 00
Expenditures	\$ 313,773 28

The above expenditures represent Canada's contribution of 1,343,207.54 Swiss francs, which was paid in September, 1946.

Vote 52 Portion of expenditure of the Imperial Economic Committee.....	7,900 00
Expenditures	\$ 7,110 40

The above expenditures represent Canada's contribution of £1,760 which was paid in September, 1946.

Vote 53 Imperial Shipping Committee.....	750 00
Expenditures	\$ 646 40

The above expenditures represent Canada's contribution of £160, which was paid in September, 1946

Vote 54	Portion of expenses of International Wheat Council.....	3,000 00
	Expenditures	\$ 1,012 50

By arrangement between the Governments of the Argentine, Australia, the United Kingdom, the United States and Canada, an International Wheat Council was set up to deal with the marketing of wheat. Under the terms of the agreement, each Government undertook to pay one-fifth of the expenses incurred by the Council. The above expenditures represent Canada's contribution of \$1,000 (U.S. funds) for the year ending July 31, 1947, \$1,005, and a loss in exchange amounting to \$7.50 in connection with the refund of a portion of the original contribution of \$2,500 (U.S. funds).

Vote 55 (and Vote 720, Supplementary Estimates)	Provisional International Civil Aviation Organization.....	98,000 00
	Expenditures	\$ 98,000 00

Canada's contribution was paid in August (\$27,000) and September (\$71,000).

Vote 56	Food and Agriculture Organization of the United Nations.....	210,000 00
	Expenditures	\$ 190,006 39

The above expenditures include a payment to the Organization of \$188,721.19 (U.S. funds) representing Canada's contribution for the year ending June 30, 1947, of \$190,000 (U.S. funds) less credit for \$1,278.81 (U.S. funds) overpaid in 1945-46.

The cost of exchange amounting to \$943.61 on the above contribution was charged to Vote 45, amount required to meet loss on exchange.

Vote 621	Commonwealth Communications Council.....	6,100 00
	Expenditures	\$ 6,060 00

The above expenditures represent Canada's contribution of £1,500 which was paid through the High Commissioner's Office, London, England.

Vote 622	United Nations Organization Working Capital Fund.....	201,000 00
	Expenditures	\$ 194,673 53

The above expenditures represent Canada's contribution of \$193,705 (U.S. funds) which was paid in April, 1947.

Vote 623	International Labour Organization.....	170,000 00
	Expenditures	\$ 169,904 34

The above expenditures represent Canada's contribution of 723,613.03 Swiss francs, which was paid in April, 1947.

Vote 624	Educational, Scientific and Cultural Organization of the United Nations.....	256,000 00
	Expenditures	\$ 255,672 00

The above expenditures represent Canada's contribution of \$254,400 (U.S. funds) which was paid in April, 1947.

Vote 626	Comité Internationale Technique d'Experts Juridiques Aériens.....	1,200 00
	Expenditures	<u>1,145 28</u>

The above expenditures represent Canada's contribution of 135,504 French francs, which was paid in April, 1947.

Vote 628	Intergovernmental Committee on Refugees.....	8,400 00
	Expenditures	<u>\$ 8,352 70</u>

Canada's contribution was £2,067-10-0, which was paid through the High Commissioner's Office, London, England.

Vote 718	(and Vote 627, Further Supplementary Estimates) Inter-Allied Reparations	31,500 00
Agency	Expenditures	<u>\$ 30,786 89</u>

The above expenditures represent Canada's contribution of 1,298,772.45 Belgian francs, part of which was paid in May, 1946, and the balance in April, 1947.

Vote 719	Inter-American Committee on Social Security.....	4,500 00
	Expenditures	<u>\$ 4,433 83</u>

The above expenditures represent Canada's contribution of \$4,411.77 (U.S. funds), which was paid in September, 1946.

Vote 721	(and Vote 625, Further Supplementary Estimates) International Commission	
on Air Navigation—Subscriptions for the years 1941-45, inclusive.....		10,700 00
	Expenditures	<u>\$ 9,841 44</u>

Payment was made through the High Commissioner's Office, London, England, in September (£2,040) and March (£396).

PENSIONS AND OTHER BENEFITS

Annuity to the Honourable Philippe Roy, Appropriation Act No. 4, c. 54, 1938.....	\$ 4,999 92
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INTERNATIONAL JOINT COMMISSION

Salaries and expenses of the Commission (1-2, Geo. V, c. 28).....	<u>\$ 39,530 00</u>
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As of March 31, 1947, there were 3 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: Hon. Chas. Stewart, Chairman, \$7,500 (Dec. 6); Hon. J. E. Perreault, commissioner, \$7,500; L. J. Burpee, \$4,620 (Oct. 13); E. M. Sutherland, \$2,460. Travelling expenses of \$300 or over were paid to: L. J. Burpee, \$741.32; A. V. DeLaporte, \$614.62; W. R. Edmonds†; G. H. Ferguson†; F. J. Huntley†; J. L. Montgomery, \$475.89; R. K. Pequegnat†; Hon. J. E. Perrault, \$717.81; Hon. Charles Stewart, \$749.27; C. E. Webb (included under Department of Mines and Resources, Vote 165); J. E. Wilson†.

†Included under Department of National Health and Welfare, Vote 209.

The Department of Public Works was paid \$3,625.03 for rent of offices and \$162.96 for telephone services.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 2,060 00

DEMOBILIZATION AND RECONVERSION

Vote 485 To provide for payment of employees' claims for loss or damage to personal effects which they were compelled to leave behind when they had to leave their posts due to war 10,000 00
Expenditures \$ 4,827 15

Payments representing interim compensation to employees for loss of use of furniture and household effects, upon their evacuation from enemy or enemy occupied countries, were made as follows: Pierre Dupuy, \$705; K. P. Kirkwood, \$1,085.65; N. W. McKinley, \$240; P. E. Renaud, \$1,320; A. Rive, \$480; H. H. Wrong, \$996.50.

Vote 486 To provide for a contribution to the United Nations War Crimes Commission 1,800 00
Expenditures \$ 590 92

The above expenditures represent Canada's contribution of £146-5-4 which was paid through the High Commissioner's Office, London, Eng.

Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)—To reimburse the United States Government in respect of payments made on property leased by United States Authorities during the War for Defence Projects in Canada 96,800 13
Expenditures \$ 96,800 13

Payment of \$96,318.54 (U.S. funds) was made in April under authority of Treasury Board Minute, T.327439B., March 27, 1947.

Vote 591 Canadian Information Service

	Estimates	Allotments	Expenditures
Temporary Assistance and Living Allowances (including Cost of Living Bonus)	217,500 00	274,800 00	262,782 34
Other Pay-list Items	15,500 00	1,200 00	950 41
Travelling Expenses	29,000 00	23,000 00	22,974 03
A Photographs and Mats	42,000 00	30,000 00	27,641 26
B Publications	114,200 00	132,200 00	63,093 84
C Printing and Stationery	28,000 00	32,000 00	21,570 13
D Public Speaking	7,000 00	2,000 00	854 65
E Visitors	8,000 00	8,000 00	4,905 69
Displays	29,000 00	4,000 00	1,332 51
F Libraries Abroad	40,000 00	28,000 00	15,645 80
G Miscellaneous	110,500 00	105,500 00	102,580 68
	<u>\$ 640,700 00</u>	<u>\$ 640,700 00</u>	<u>\$ 524,331 34</u>

P.C. 472, February 5, 1947 (a) revoked P.C. 6300, September 28, 1945, which established the Canadian Information Service; (b) authorized the Department of External Affairs to distribute abroad information concerning Canada and to co-ordinate and assist the public information services of the Government in this regard; (c) provided that the Department of External Affairs be assisted in these functions by an inter-departmental committee; and (d) provided for the transfer of the appropriations of Parliament, available for the specific purposes of the Canadian Information Service, to the supervision and control of the Department of External Affairs for the same specific purposes.

To facilitate the distribution abroad of information about Canada, offices were maintained and expenditures incurred as follows: New York, \$63,132.98; Washington, \$49,475.69; London, \$9,764.37; Canberra, \$6,567.33; Paris, \$27,833.51.

As of March 31, 1947, there were 118 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

Living allowances of these employees, and travelling expenses where the amount was \$300 or over are also shown.

	Salary rate	Living allowance	Travelling expenses
Andrew, G. C.	\$ 6,500 00		\$ 1,433 39†
Anderson, A. C.	5,700 00		1,056 26
Beattie, L.	2,700 00		312 81†
Bellemare, E. R.	3,900 00	\$ 629 46	
Benoit, G. R. G. (Mar. 31)	5,000 00*		
Blanchette, A. E.	2,580 00		
Carlisle, F. M.	2,520 00	1,368 75 (\$3.75 per diem)	
Caza, R. M.	2,580 00		
Clark, H. F.	3,600 00		
Crockett, W. M.	2,520 00	1,887 20 (\$5 per diem, U.S. Funds)	
Durbin, W. St. L.	3,600 00		768 37
Feilden, M. (Sept. 16)	2,520 00		
Ferguson, M. (July 1)	720		
Freifeld, S.	\$ 6,000 00 (U.S. Funds)	517 52	
Fremont, D.	3,300 00		
Hambleton, G.	3,900 00		
Herbin, J. R. (July 10)	4,000 00		
Keith, B. A.	3,120 00		
Le Pan, E. J. (Sept. 19)	2,700 00		
MacInnes, R. C. (Feb. 16)	4,500 00		2,544 19
Malone, P. (transferred to Vote 43, Feb. 1)	4,000 00	2,317 66 (\$6 per diem)	
Marsh, H. E.	3,120 00		472 02
Moodie, C.	5,040 00		469 06†
Newton, T. F. M.	5,400 00	2,580 00 (\$10 per diem)	1,671 62
Polley, M. L.	2,700 00		
Ranger, P. (Nov. 1)	3,300 00		
Reading, P.	5,000 00		929 24
Robertson, A. E.	2,580 00		
Ross, A. D.	3,120 00		
Saunders, M. H.	3,120 00		
Smith, E. G.	4,500 00		818 01
Tevlin, E. M.	2,700 00		834 92
West, B. (July 23)	4,200 00	903 99 (\$8 per diem)	

†These items include amounts charged to Vote 49, \$1,089.06; Vote 593, \$312.81.

The following employees whose salaries were under \$2,400 on that date received travelling expenses of \$300 or over: H. Armstrong, \$355.88; A. Bainbridge, \$421.58; M. Charlebois, \$2,178.47; E. C. Cox, \$439.14; B. J. Portuguese, \$373.46; E. Pulford, \$1,503.77 (including \$659.80 charged to Vote 49); C. Rous, \$505.10; M. Wedderspoon, \$309.46.

Travelling and living expenses of \$3,558.87 were paid to E. R. Bellemare, a member of the Armed Forces (Army Services).

The National Film Board was reimbursed for the services of the following employees: I. Baird, \$3,017; M. Wedderspoon, \$519.03.

The Department of Reconstruction and Supply was reimbursed an amount of \$734.70 for the services of employees of that Department and an amount of \$7,909.67 covering the services of certain employees of the United Kingdom Treasury Delegation in Washington, D.C., on loan to that Department.

Still photographs relating to Canadian news items were distributed to newspapers and periodicals in the United States and overseas. Payments to the National Film Board amounted to \$22,458.37.

- B This expenditure covers the cost of producing and distributing booklets and folders designed to convey information and describe the Canadian way of life to peoples abroad. Payments to the Department of Public Printing and Stationery amounted to \$59,363.22.
- C Payments to the Department of Public Printing and Stationery amounted to \$20,060.46.
- D The sum of \$498.30 covers part of the cost of a speaking tour of France by Hon. T. Rinfret, Chief Justice of Canada.
- E Certain foreign journalists were taken on limited tours of Canada to gain a first-hand knowledge of the Canadian way of life. Tours involving expenditures of \$300 or over were conducted for journalists of the following countries: China, \$1,108.71; Czechoslovakia, \$1,132.19; Egypt, \$611.89; The Netherlands, \$397.64; Switzerland, \$788.50.
- F Payments to the Department of Public Printing and Stationery amounted to \$15,480.51.
- G This includes the cost of: postage, \$27,340.47; telephones, \$4,472.42; teletype and tickers, \$12,833.90; telegrams, cables and airmail, \$3,817.58; express and freight, \$5,870.01; newspaper and magazine subscriptions, \$13,833.35. Suppliers receiving \$5,000 or over: Dominion Government, Post Office Department, \$28,631.01, Department of Reconstruction and Supply, \$15,154.52.
- Writers' fees of \$300 or over were paid to: E. Geisel, \$1,036.30; L. Lozano, \$429.30.

Vote 592 Rehabilitation Information Committee

	Estimates	Allotments	Expenditures
Temporary Assistance	26,500 00	29,925 00	10,456 15
Other Pay-list Items	3,500 00	75 00	49 23
Travelling Expenses	3,000 00	3,000 00	241 10
Distribution	5,000 00	5,000 00	662 55
A Films	41,000 00	41,000 00	17,222 94
B Film Library	40,000 00	40,000 00	11,110 65
C Publications	31,000 00	31,000 00	11,319 03
Posters	9,000 00	9,000 00	4,077 91
Photographs and Displays	12,000 00	12,000 00	4,972 50
Speakers	5,000 00	5,000 00	
D Radio	60,000 00	60,000 00	37,315 60
Miscellaneous	6,000 00	6,000 00	4,884 03
	<u>\$ 242,000 00</u>	<u>\$ 242,000 00</u>	<u>\$ 102,311 69</u>

The Demobilization and Rehabilitation Committee was set up by P.C. 8096, October 17, 1944, as an interdepartmental committee to co-ordinate the information activities of government departments connected with demobilization, rehabilitation, readjustment to civil life and related matters among members of the Armed Forces and the general public and to institute information programs on such matters where necessary. The Committee has now ceased to function.

As of March 31, 1947, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over at dates of separation (shown in parentheses) follows: B. A. Keith, \$2,700 (July 1); C. M. Mooney, \$3,000 (Sept. 16); J. R. Pilon, \$3,000 (Mar. 31); C. J. Slattery, \$2,700 (Aug. 16); G. P. Smily, \$2,520 (Aug. 11); J. B. Thwaites, \$2,700 (Aug. 14).

A B Expenditures were for the production of films and the establishment of film libraries. Payments were made to the National Film Board.

C This expenditure covers the cost of producing and distributing booklets, etc., designed to co-ordinate rehabilitation information and present it in a convenient form. Payments to the Department of Public Printing and Stationery amounted to \$10,562.62.

D This expenditure was to cover the balance of the cost of a series of radio programs designed to bring rehabilitation information to the attention of demobilized veterans and the general public. Payments to the Canadian Broadcasting Corporation amounted to \$36,445.60.

Vote 593 (and Vote 935, Supplementary Estimates) Food Information Committee.... 135,000 00
Expenditures \$ 108,505 01

A distribution of expenditures follows:

Salaries (including Cost of Living Bonus)	2,309 53
Other Pay-list Items	6 67
Travel	956 21
Films	7,519 02
Radio	23,836 95
Advertising	62,593 50
Photos and Mats	2,899 65
Publications	2,280 62
Miscellaneous	6,102 86
	<u>\$ 108,505 01</u>

The Food Information Committee was established by P.C. 1031, March 22, 1946, as an inter-departmental Committee to undertake a program of information designed to encourage the saving of food, in order to permit larger food shipments to those areas of Europe and the Far East threatened by famine and starvation. The Committee was authorized to institute, direct and administer a food information program designed to increase public understanding of the acute food situation. The Canadian Information Service and those Departments represented on the Committee were directed to provide facilities and personnel to assist the Committee in its work which was completed during the fiscal year.

A list of those who were receiving salaries at annual rates of \$2,400 or over at dates of separation (shown in parentheses) follows: M. H. Saunders, \$2,520 (Aug. 1); A. A. Shea, \$3,120 (Aug. 1).

Travelling and living expenses of \$470.05 were paid to D. Fairbairn. Travelling expenses of L. Beattie are included under Vote 591.

A Payments were made to the National Film Board.

B C Expenditures were for radio and press advertising to publicize the acute food situation and the need for conservation. Payments to the Canadian Advertising Agency amounted to \$83,690.10.

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	18,175 12	37,942 11
Previous Years—Collectable	267 04	267 04
—Uncollectable	nil	nil
	<u>\$ 18,442 16</u>	<u>\$ 38,209 15</u>

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
(f) Miscellaneous—				
Food and Agricultural Organization of the United Nations	\$ 569 67		\$ 569 67	

Credits represent the recovery of disbursements made on behalf of the Organization during 1945-46.

PUBLIC ACCOUNTS: PART II

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(c) <i>Miscellaneous—</i>				
<i>Empress of Ireland Relief Fund</i>	\$ 1,259 29	\$ 3,863 09	\$ 2,603 80	

This fund was raised by subscription in Great Britain following the sinking of the *Empress of Ireland* in 1914. Credits are deposits to the credit of the Receiver General of Canada in the Bank of Montreal, London, England, by the Public Trustee of the fund. These deposits are credited to this account and the Department of External Affairs, the agent in Canada for the Trustee, makes disbursements to beneficiaries both here and in the United States.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
A External Affairs—Suspense	6,701 67	36,454 45	49,198 31	19,445 53
B Unclaimed Cheques Suspense—				
External Affairs.....		3 00	34 00	31 00
	<u>\$ 6,701 67</u>	<u>\$ 36,457 45</u>	<u>\$ 49,232 31</u>	<u>\$ 19,476 53</u>

A Receipts which cannot immediately be allocated are credited to this account pending advice which will enable the proper disposition thereof.

B All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account pending claims therefor.

1946-47
PUBLIC ACCOUNTS

PART II

F

DEPARTMENT OF FINANCE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF FINANCE

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Canadian Wheat Board.....	F-5, 22, 42
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DEPARTMENT OF FINANCE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account—		[8b] Consolidated Deficit Account—	
Ordinary	607,848,093 61	Ordinary	79,674,578 69
Special	20,562,264 11	Special Receipts	12,416,570 86
Demobilization and Reconversion	136,875,083 08		
Write-down of Active Assets to Consolidated Deficit Account...	345 00		
Other Charges	25,000,000 00		
	<u>\$790,285,785 80</u>		<u>\$ 92,091,149 55</u>

Receipts and Disbursements—Open Accounts

[1] Cash—		[9] Floating Debt—	
(a) In Current Deposits ....(Cr.)	323,777,753 04	(a) Matured Funded Debt Outstanding	(Dr.) 5,151,615 27
(b) In Special Deposits ....(Cr.)	287,851 76	(b) Stock and Other Obligations Payable on Demand	235,665,000 00
[2] Departmental Working Capital Advances	1,388,119 53	(c) Interest Due and Outstanding	14,348,922 37
[3] Loans and Advances—		(d) Outstanding Cheques and Warrants	(Dr.) 20,060,618 08
(b) To Foreign Exchange Control Board	(Cr.) 680,000,000 00	[10] Deposit and Trust Accounts—	
(c) To Sundry Government Agencies	9,180,822 26	(b) Bank Circulation Redemption Fund	(Dr.) 357,162 06
(d) To Provincial and Municipal Governments	(Cr.) 2,542,223 58	(c) Miscellaneous	(Dr.) 1,148,605,567 15
(e) To United Kingdom and Other Governments	807,182,462 35	[11] Insurance, Pension, and Guaranty Accounts—	
[4] Investments—		(b) Insurance and Guaranty Funds	(Dr.) 10,992,860 39
(c) Canadian Farm Loan Board Capital Stock	(Cr.) 600,345 00	(c) Pension and Retirement Funds	4,243,802 40
(d) Canada's subscription to capital of—		[12] Deferred Credits	(Dr.) 11,213,018 54
(i) International Monetary Fund	299,970,000 00	[13] Sundry Suspense Accounts...	3,475,917 33
(ii) International Bank for Reconstruction and Development	48,749,837 50	[15] Reserves for Certain Contingent Liabilities—	
(f) Miscellaneous	124,826,983 64	(c) Reserve for possible losses on ultimate realization of active assets	3,668,860 34
[6] Deferred Charges—		[16] Funded Debt Unmatured—	
Unamortized Discounts and Commissions on Loans	(Cr.) 10,567,047 45	(a) Payable in Canada	(Dr.) 262,710,327 23
[7] Sundry Suspense Accounts (Cr.)	1,005,660,183 86	(b) Payable in London	(Dr.) 289,220 52
	<u>(Cr.)\$ 732,137,179 41</u>	(c) Payable in New York..(Dr.)	30,000,000 00
			<u>(Dr.)\$ 1,227,977,886 80</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page F-48.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
Tax Revenue:		
A Chartered Banks—Note Circulation Tax	220,555 45	270,061 68
B Insurance Companies—Tax on Net Premiums	8,796,539 23	7,950,552 33
Non-Tax Revenue:		
C Return on Investments	68,147,170 27	69,758,669 95
D Bullion and Coinage	2,097,866 64	4,954,034 25
E Proceeds from Sales	9,840 51	6,533 02
F Services and Service Fees	260,703 43	40,959 85
G Refunds of Expenditure	120,691 62	25,205 34
H Miscellaneous	21,211 54	10,506 70
Total Ordinary	79,674,578 60	83,016,523 12
Special Receipts and Other Credits—		
I Refunds of Previous Years' War and Demobilization Expenditures	54,428 20	57,373 80
J Miscellaneous War, Demobilization and Reconversion Revenues	860,315 11	1,660,571 38
K Donations to the Crown	169,638 51	160,825 48
L War Damage Insurance—		
General	4,850,000 00	
Board of Grain Commissioners	1,494,628 01	
Government Property	3,225,942 48	
M Canadian Wheat Board	1,761,618 55	
Grand Total	\$ 92,091,149 55	\$ 84,895,293 78

Details

Ordinary Revenue—	
Tax Revenue	
A Chartered Banks—Note Circulation Tax	220,555 45
The Chartered Banks Note Circulation Tax is collected under the authority of Part I of the Special War Revenue Act, c. 179, R.S., and amendments, at the rate of one-fourth of one per cent upon the average quarterly amount of the notes in circulation of each bank, less adjustment for notes in circulation outside of Canada.	
B Insurance Companies—Tax on Net Premiums	8,796,539 23
Part III of the Special War Revenue Act, c. 179, R.S., with amendments in force as at March 31, 1947, levied a tax on net insurance premiums received by companies authorized under the laws of the Dominion or any Province thereof, of (a) 2 per cent on net premiums of companies, other than a mutual company not carrying on the business of life insurance, an exchange, or an association of persons formed on the plan known as Lloyds; (b) 3 per cent on net premiums received by every association of persons formed on the plan known as Lloyds, and every mutual company not carrying on the business of life insurance and not carrying on business on the premium deposit plan; (c) 4 per cent upon net premiums received by every mutual company carrying on insurance business on the premium deposit plan and by every exchange. The tax did not apply to marine insurance. Under the same authority, a tax of 10 per cent was levied on net premiums paid by any resident of Canada for insurance on property with companies not authorized under the laws of the Dominion or any Province thereof. For the fiscal year 1946-47, taxes on premiums of licensed companies amounted to \$8,792,805.99 and taxes on insurance carried with unauthorized companies to \$3,733.24.	
Non-Tax Revenue:	
C Return on Investments: For details, see Appendix 1 to this Section, page F-66	68,147,170 27
D Bullion and Coinage:	
Dominion of Canada Assay Office:—Charges for assaying and refining gold, \$3,788.61; gain in refining gold, \$388.86; handling charges, \$12,463.55;	
Royal Canadian Mint:—Charges for refining gold, \$101,514.15; handling charges, \$646,393.79; gain in refining gold, \$23,531.80; net gain on silver accounts, \$809,314.61; gain on bronze and tombac coinage, \$338,805.59; less loss on steel coinage, \$264.79; gain on nickel coinage, \$161,523.03; gain on C.V.S. medals, \$407.44	2,097,866 64
E Proceeds from Sales: Publications, 50 cents; salvaged material, \$216.01; motor cars sold to Central Mortgage and Housing Corporation, \$9,624	9,840 51
F Services and Service Fees: Royal Canadian Mint, assays, etc., \$148,032.86; Bank Act Fees, \$7,213.50; repayment by the chartered banks for bank inspection expenses for the calendar year 1946, \$105,399.07; bond transfer fees, \$58	260,703 43

DEPARTMENT OF FINANCE

F—5

G	Refunds of Previous Years' Expenditures	120,691 62
	Including refund of an advance of \$100,000 made in 1942-43 from unappropriated moneys, for credit of War Damage Insurance Special Account (see under Insurance, Pension and Guaranty Accounts further on in this section).	
H	Miscellaneous: Conscience money, \$943.69; confiscated and seized money, \$2,671.82; fines and forfeitures, \$4,184.45; sundry, \$13,411.58	21,211 54
	Total Ordinary	79,674,578 69
	Special Receipts and Other Credits—	
I	Refunds of Previous Years' War and Demobilization Expenditures	54,428 20
J	Miscellaneous War, Demobilization and Reconversion Revenues: Wartime Prices and Trade Board—fines for violations of price ceiling regulations, \$856,020.07; sundry, \$4,295.04	860,315 11
K	Donations to the Crown	169,638 51
L	War Damage Insurance—	
	General	4,850,000 00
	Board of Grain Commissioners	1,494,628 01
	Government Property	3,225,942 48
	With the exception of an amount of \$98,010.25 retained in the General Account to cover possible adjustments, these amounts represent the credit balances now transferred from the relevant Open Accounts which were established in 1942-43 to record transactions in connection with operations under the War Risk Insurance Act, c. 35, 1942 (see under Insurance Pension and Guaranty Accounts further on in this section).	
M	Canadian Wheat Board	1,761,618 55
	Surplus in 1943 flaxseed account including accrued interest to April 16, 1947.	
	Grand Total	\$ 92,091,149 55

Certified correct.

W. C. CLARK,

Deputy Minister of Finance.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
F-9	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
F-9	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
F-9	57	Departmental Administration.....	803,954 00	750,777 91	625,297 14
F-9	Stat.	Express charges on tomback coin withdrawn from circulation, Currency Act, c. 40, R.S....	1,627 02	1,627 02	
F-10	58}	Bank Inspection (Inspector General of Banks' Office).....	31,694 00	29,042 26	100,857 30
F-10	59}	Royal Canadian Mint, including the Dominion of Canada Assay Office.....	648,035 00	567,316 77	465,008 80
	723}		1,497,310 02	1,360,763 96	1,203,163 24
SUPERANNUATION AND RETIREMENT BENEFITS					
F-11	61	Superannuation and Retirement Acts, Administration.....	187,398 00	175,143 56	163,571 42
F-11	62	Government's contribution to the Superannuation Fund.....	3,350,000 00	3,160,892 53	2,696,037 93
F-11	63	To provide for retiring allowances to former employees of the Department of Public Printing and Stationery	943 00	942 84	942 84
F-11	Stat.	Superannuation Allowances, Civil Service Superannuation and Retirement Act, c. 17, R.S. 1906.....	77,154 68	77,154 68	94,313 86
F-11	Stat.	Retirement Allowances, Public Service Retirement Act, c. 67, 1920.....	102,087 96	102,087 96	119,353 79
F-12	Stat.	Widows' Annuities, Civil Servants' Widows' Annuities Act, c. 74, 1927.....	62,608 20	62,608 20	66,050 66
F-12	Stat.	Retirement Benefits, Royal Canadian Mint Act, c. 48, 1931.....	9,910 07	9,910 07	11,766 48
F-12	Stat.	Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.....	4,938 00	4,938 00	6,526 66
			3,795,039 91	3,593,677 84	3,153,563 64

PUBLIC ACCOUNTS: PART II

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
PUBLIC DEBT CHARGES (CONSOLIDATED REVENUE AND AUDIT ACT, C. 27, 1931)					
F-12	Stat.	Interest on Public Debt—Funded Debt (in- cluding Treasury Bills).....	464,394,876 26	464,394,876 26	409,134,501 56
F-12	Stat.	Annual Amortization of Bond Discount, Pre- miums and Commissions.....	10,830,012 69	10,830,012 69	14,933,218 21
F-12	Stat.	Servicing of Public Debt—			
F-13	64 }	Redemption and Transfer of Bonds.....	282,994 42	282,994 42	5,893,658 55
F-13	724 }	Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's fees, etc.....	467,650 00	394,977 70	276,763 25
F-13	725	To provide for losses incurred in the redem- ption of Canada Savings Bonds not arising from fault or negligence on the part of the redemption agent.....	5,000 00		
F-13	Stat.	Cost of Loan Flotations.....	1,308,955 01 477,289,488 38	1,308,955 01 477,211,816 08	7,377,501 52 437,615,643 09
PREMIUM, DISCOUNT AND EXCHANGE					
F-13	Stat.	Premium, Discount and Exchange.....	9,172,317 18	9,172,317 18	14,733,764 37
SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES					
<i>Subsidies to Provinces</i>					
F-14	Stat.	Prince Edward Island.....	381,931 88	381,931 88	381,931 88
F-14	Stat.	Nova Scotia.....	705,140 18	705,140 18	705,140 18
F-14	Stat.	New Brunswick.....	732,385 76	732,385 76	732,385 76
F-14	Stat.	Quebec.....	2,866,589 88	2,866,589 88	2,866,589 88
F-14	Stat.	Ontario.....	3,155,007 48	3,155,007 48	3,155,007 48
F-14	Stat.	Manitoba.....	1,709,043 38	1,709,043 38	1,717,284 18
F-14	Stat.	Saskatchewan.....	2,034,650 20	2,034,650 20	2,049,775 00
F-14	Stat.	Alberta.....	1,794,561 40	1,794,561 40	1,835,075 00
F-14	Stat.	British Columbia.....	1,003,439 86 14,382 750,02	1,003,439 86 14,382,750 02	1,003,439 86 14,446,629 22
<i>Special Compensation to Provinces</i>					
F-14	Stat.	Compensation to provinces in lieu of Income and Corporation taxes, under the Dominion— Provincial Taxation Agreement Act, 1942—			
		Prince Edward Island.....	743,304 72	743,304 72	701,943 96
		Nova Scotia.....	4,085,494 35	4,085,494 35	3,302,036 98
		New Brunswick.....	5,187,618 03	5,187,618 03	3,733,651 44
		Quebec.....	20,586,074 56	20,586,074 56	20,199,289 58
		Ontario.....	28,546,511 90	28,546,511 90	30,710,546 92
		Manitoba.....	5,571,437 48	5,571,437 48	5,824,107 93
		Saskatchewan.....	5,818,189 06	5,818,189 06	5,837,725 68
		Alberta.....	5,809,237 77	5,809,237 77	15,189,342 93
		British Columbia.....	12,038,480 72	12,038,480 72	12,553,123 22
F-15	Stat.	*Compensation to Provinces under the Domi- nion-Provincial Tax Rental Agreements Act, c. 58, 1947—			
		Prince Edward Island.....	350,767 00	350,767 00	
		Nova Scotia.....	2,805,000 00	2,805,000 00	
		New Brunswick.....	2,838,394 59	2,838,394 59	
F-15	65	*To enable the Minister of Finance, subject to agreements with the province to guarantee the provincial liquor revenues of the provinces	1 00 94,380,511 18	94,380,510 18	98,051,768 64
MISCELLANEOUS GRANTS AND CONTRIBUTIONS					
F-15	66	Canadian General Council of the Boy Scouts...	9,000 00	9,000 00	9,000 00
F-15	67	Dominion Council of the Girl Guides.....	4,860 00	4,860 00	4,860 00
F-16	68	Royal Astronomical Society.....	1,620 00	1,620 00	1,620 00
F-16	69	Royal Canadian Academy of Arts.....	2,025 00	2,025 00	2,025 00
F-16	70	Canadian Writers Foundation.....	2,500 00	2,500 00	
F-16	Stat.	National Battlefields Commission, c. 57, 1908 and Amendments.....	75,000 00 95,005 00	75,000 00 95,005 00	75,000 00 92,505 00

DEPARTMENT OF FINANCE

F-7

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
GENERAL					
F-16	71	*Tariff Board, including the Dominion Trade and Industry Commission.....	75,200 00	46,442 98	46,311 53
F-17	72	To provide for the expenses of the Comptroller of the Treasury's Office.....	7,525,398 65	7,520,801 92	5,565,399 35
F-21	73	Farmers' Creditors Arrangement Act, 1943, and Municipal Improvements Assistance Act, 1938, Administration.....	151,515 00	58,068 07	86,805 62
F-21	727	Foreign Exchange Control Board—Administration.....	57,500 00	12,991 20	
F-21	74	To provide subject to the approval of the Treasury Board, for salaries, cost of living bonus, reclassifications and increases,			
	728		5,100,000 00		
			Less transferred..... 3,272,695 22		
			1,827,304 78		
F-22	75	Unforeseen Expenses, expenditure thereof to be subject to the approval of the Treasury Board and a detailed statement to be laid before Parliament within fifteen days of next Session.....			
		Less transferred.....			
F-22	Stat.	Redemption of Previous Years' Cheques, Consolidated Revenue and Audit Act, c. 27, 1931....	57,255 02	12,706 87	4,304 01
			242 31	242 31	1,061 63
			9,694,415 76	7,651,253 35	5,703,882 14
		Expenditures: from Appropriations not required for 1946-47.....			33 25
		Total Ordinary.....	610,306,837 45	607,848,093 61	575,005,952 59
SPECIAL					
F-22	629	To provide for deficits on certain accounts of the Canadian Wheat Board, pursuant to guarantees given by the Government of Canada, as detailed in the Estimates.....	20,562,264 11	20,562,264 11	
		Total Special.....	20,562,264 11	20,562,264 11	
DEMobilIZATION AND RECONVERSION					
F-23	487	Comptroller of the Treasury.....	6,333,280 00	6,071,752 80	9,369,317 48
F-27	488	Wartime Prices and Trade Board—Administration.....	13,250,000 00	12,738,304 37	14,752,950 24
F-41	489	Commodity Prices Stabilization Corporation.....	100,000,000 00		
	684	Less Advances.....	11,221,415 90		
F-42	685	Canadian Wool Board Limited.....	88,778,584 10	88,778,584 10	97,818,903 46
F-42	490	Advances to Canadian Wheat Board for payments to millers and other manufacturers of wheat products.....	540,673 64	540,673 64	446,686 92
	686		26,000 000 00	26,000,000 00	14,750,000 00
F-43	491	Employees' Plan—Victory Loans—Administration.....	265,080 00	245,641 70	233,658 44
F-43	492	Replacement of bonds lost in mails and reimbursement of accounts incorrectly charged with repayments.....	5,000 00	525 88	201 30
F-43	493	To provide for expenses of the Cabinet Committee on Dominion Provincial Relations....	120,000 00	32,943 26	116,598 86
F-44	494	To provide for the payment of premiums on Dominion of Canada Sterling Securities.....	20,000 00	11,510 72	11,638 82
F-44	495	To provide for losses of remittances for War Savings Certificates and losses of War Savings Stamps or proceeds from the sale of same.....	8,000 00		
		Transfer from Vote 505, Miscellaneous and Unforeseen Expenses.....	354 50	8,354 50	4,608 25

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
F-44	496	To provide for miscellaneous small losses which have occurred as an unavoidable consequence of the method of selling and distribution of War Savings Stamps, War Savings Certificates or Victory Bonds.....	2,000 00	1,932 83	815 36
F-44	497	Expenses of Overseas Cheque Adjustment Branch.....	3,000 00		
		Transfer from Vote 505, Miscellaneous and Unforeseen Expenses.....	1,285 13	4,285 13	5,772 74
F-44	498	To provide for special works in the National Battlefields Park.....	65,000 00	65,000 00	
F-45	499	Contribution towards operation of old Vancouver Hotel as hostel for ex-servicemen.....	90,000 00	83,000 00	20,000 00
F-45	500 } 906 }	Halifax Area Explosion and VE Day Damage—Administration expenses in connection with investigations.....	110,000 00		
		Transfer from Vote 505, Miscellaneous and Unforeseen Expenses.....	50,703 34	160,703 34	248,355 16
F-45	501 } 907 }	Payment of Claims.....	2,450,000 00	2,126,615 06	4,610 118 37
F-46	502	Claims re loss through War damage.....	5,000 00		406 97
F-46	687	*To approve the transfer to the Italian Government, of an amount of \$3,900,000 out of the total credited to the Allied Military Lire Suspense Account and to approve the closing out of the said account.....	1 00		
F-47	908	*To authorize the winding up of The War Risk Insurance scheme.....	1 00		
F-47	909	To provide for payments at time of delivery by Canadian Wheat Board to producers of Ontario winter wheat at the rate of nine cents per bushel, subject to regulations to be approved by Governor General in Council..	630,000 00		
F-47	505	To provide, subject to the approval of the Treasury Board for miscellaneous and unforeseen expenses; for supplementing any of the appropriations in the Demobilization and Reconversion Estimates; and for the temporary provision of recoverable advances for working capital purposes and for the advancing of any such advances repaid.....			
		.....10,000,000 00			
		Less transferred.....	1,165,705 72		
			8,834,294 28	5,255 75	
<i>Expenditures: from Appropriations not required for 1946-47.....</i>					117,633 40
		Total Demobilization and Reconversion.....	147,562,256 99	136,875,083 08	142,507,665 77
OTHER CHARGES					
F-48	Stat.	Write-Down of Assets—Cancellation of Canadian Farm Loan Board, Capital Stock, Canadian Farm Loan Act, c. 66, R.S. and Amendments.....	345 00	345 00	962 00
F-48		Provision for Reserve for possible losses on ultimate realization of active assets.....	25,000 000 00	25,000,000 00	25,000,000 00
		Grand Total.....	\$803,431,703 55	\$790,285,785 80	\$742,514,580 36

* Complete title is shown in following details.

Salary of Minister, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

The above amounts were paid as follows: to the Rt. Hon. J. L. Isley, for the period April 1 to December 9, 1946, \$8,290.33; to the Hon. D. C. Abbott, for the period December 10, 1946 to March 31, 1947, \$3,709.67.

Vote 57 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	568,224 20	605,724 20	605,378 11
Other Pay-list Items	24,479 80	14,479 80	11,962 17
A Printing and Stationery	65,000 00	65,000 00	50,859 09
B Express on Coin and Silver Bullion shipments	100,000 00	68,750 00	34,496 44
C Travelling Expenses	6,250 00	10,000 00	8,844 84
D Sundries	40,000 00	40,000 00	39,237 26
	<u>\$ 803,954 00</u>	<u>\$ 803,954 00</u>	<u>\$ 750,777 91</u>

This vote was provided for administrative expenses not exclusively related to any branch of the Department.

As of March 31, 1947, there were 369 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Clark, W. C. Deputy Minister	\$17,500 00	Hunter, G. R.	5,000 00	Parkinson, J. F.	6,000 00
Ronson, W. C. Asst. Deputy Minister..	7,500 00	Hunter, W. E.	5,400 00	Peart, E. H.	2,760 00
Anderson, A. R. K. .	2,700 00	Irwin, F. R.	2,940 00	Perry, J. H.	3,900 00
Annis, C. A.	4,260 00	Johnson, D. M.	7,000 00	Pollock, S.	3,300 00
Armstrong, E. B.	3,900 00	(Feb. 4)		Purkiss, E.	3,060 00
Ash, W. J.	2,580 00*	Jones, J. E.	3,900 00	Read, C. L.	3,120 00
Bryce, R. B.	7,000 00	(l.w.p. Nov. 1)		Reisman, S. S.	2,820 00
Callaghan, W. J.	5,580 00	Keith, R. M.	3,300 00	Richardson, K. F.	3,600 00
Casselman, R. L.	3,720 00	Livingston, S. L.	3,060 00	Roy, R.	2,544 00*
Clark, H. D.	3,900 00	Locke, A. J.	2,700 00	Sharp, H.	3,060 00
Deutsch, J. J.	7,000 00	Lowe, G. E.	4,500 00	Sharp, M. W.	6,000 00
Driscoll, J. A.	2,700 00	Mackenzie, C. J.	3,900 00	Siemmon, F. D.	2,400 00
Eaton, A. K.	7,000 00	McCallum, H. A.	4,020 00	Smellie, W.	5,400 00
Eddy, W. C.	2,460 00	McCavour, G. W.	3,120 00	Smith, E. H.	2,700 00
Effemy, G. D.	3,900 00	McGougan, G.	3,600 00	Sutherland, J. S.	3,900 00
Gaul, T. F.	2,400 00	McRae, D. M.	4,800 00	Taylor, K. W.	9,000 00
Guthrie, M. M.	2,580 00	Megloughlin, N.E.B.	2,460 00	Wickwire, A. L.	
Hockin, A. B.	2,580 00	Mills, R. P.	2,700 00	(transferred to Dept. of Justice, Dec. 9)	4,080 00
		Morris, L. G.	3,600 00		
		O'Toole, M.	2,580 00		

Allowances totalling \$2,750 per annum were being paid to R. M. Keith as of March 31, 1947.

- A Payments were made to the Department of Public Printing and Stationery.
- B Payments were made as follows: Bank of Canada, \$695.87; Canadian National Express, \$16,140.82; Canadian Pacific Express Company, \$17,659.75.
- C Travelling expenses of \$300 or over were paid to: Rt. Hon. J. L. Isley (included under Department of Justice); E. B. Armstrong, \$1,452.72; W. J. Callaghan, \$695.13†; J. J. Deutsch, \$2,453.87†; A. K. Eaton, \$316.11; C. J. Mackenzie, \$1,249; D. M. McRae, \$618.14; S. Pollock, \$726.74†; S. S. Reisman, \$729.42†; M. W. Sharp, \$763.18.

† These items include the sum of \$2,270.11 charged to Department of External Affairs, Vote 49.

- D International Business Machines Co., Limited, received \$30,423.

Express charges on tombac coin withdrawn from circulation, Currency Act, c. 40, R.S. . . .	\$ 1,627 02
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Payments were made under authority of P.C. 3068 of July 23, 1946, to sundry chartered banks.

Vote 58 (and Vote 722, Supplementary Estimates) Bank Inspection (Inspector General of Banks' Office)

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	18,777 96	18,914 03	18,914 03
Other Pay-list Items.....	16 04	16 04	14 04
Rental.....	900 00	900 00	900 00
A Travelling Expenses.....	3,000 00	3,000 00	1,549 72
B Sundries.....	9,000 00	8,863 93	7,664 47
	<u>\$ 31,694 00</u>	<u>\$ 31,694 00</u>	<u>\$ 29,042 26</u>

This vote was provided for the expenses of examinations and enquiries into the affairs and business of the chartered banks as required by section 56 of the Bank Act, c. 30, 1944, and Quebec Savings Banks Act, c. 14, R.S. All expenses are assessed against the banks in the proportion which the assets of each bears to the total assets of all and the repayments are credited to Revenues—Services and Service Fees.

As of March 31, 1947, there were 3 salaried employees being paid from this account. C. F. Elderkin was receiving a salary at an annual rate of \$15,000 on that date.

A C. F. Elderkin received travelling expenses of \$1,549.72.

B Auditors' fees amounted to \$6,786.46.

Vote 59 (and Vote 723, Supplementary Estimates) Royal Canadian Mint, including the Dominion of Canada Assay Office

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	434,115 00	477,115 00	473,432 63
Other Pay-list Items.....	32,098 35	32,098 35	2,658 45
Overtime.....	45,000 00	2,000 00	
A Retired Allowances.....	1,821 65	1,821 65	1,821 60
Miscellaneous Current Expenses.....	4,500 00	4,500 00	4,169 64
Equipment—Machinery and Repairs.....	33,217 00	18,217 00	13,293 27
B Power, Light and Gas.....	13,800 00	14,500 00	14,452 30
Supplies—Coining.....	20,000 00	39,699 00	27,413 66
Refining and Assaying.....	35,212 00	35,212 00	25,946 84
Printing and Stationery.....	18,622 00	18,622 00	2,420 42
Freight, Cartage and Express.....	4,850 00	4,150 00	1,693 18
Travelling Expenses.....	100 00	100 00	14 78
Contingent Reserve.....	4,699 00		
	<u>\$ 648,035 00</u>	<u>\$ 648,035 00</u>	<u>\$ 567,316 77</u>

This vote was provided for expenses in connection with the operation of the Royal Canadian Mint and the Dominion of Canada Assay Office under the authority of the Royal Canadian Mint Act, c. 48, 1931, including the minting of silver, steel and bronze coin and the refining and assaying of gold bullion.

Of the above expenditures, those for the Dominion of Canada Assay Office, Vancouver, totalled \$22,023.96 consisting of: salaries, \$20,735.81; other pay-list items, \$32.86; miscellaneous current expenses, \$583.04; equipment, \$105.20; refining and assaying, \$342.61; printing and stationery, \$218.28; freight, express, cartage, etc., \$6.13.

As of March 31, 1947, there were 286 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date, follows. Salary rates indicated by asterisks include war duties supplements. A. I. Archambault, \$2,580; T. Bowman, \$2,880; E. F. Brown, \$2,460; W. H. Delaney, \$2,724*; P. Devine, \$2,580; R. J. Edmunds, \$4,500; C. W. Ellis, \$2,700; G. N. Ford, \$4,720; C. Gardner, \$2,700; W. A. Hawkey, \$3,900; W. C. J. Helman, \$2,520; G. R. MacGregor, \$2,604; C. J. Morris, \$3,900*; F. R. Mulford, \$2,580; E. V. Murray, \$3,120; N. A. Parker, \$3,300; H. Sharples, \$2,700; T. Shingles, \$3,000; W. Strutt, \$2,640; A. J. Tessier, \$2,520; V. R. Thirkell, \$3,000; O. C. Toller, \$3,000; A. S. Vince, \$3,300; K. C. West, \$2,700; A. P. Williams, \$4,800; G. E. Wood, \$2,580.

A A retired allowance of \$1,821.60 was paid to John Roe.

B Payment was made to the Ottawa Light, Heat and Power Co., Ltd.

Payments of \$5,000 or over were made to the following: Morgan Crucible Co., Ltd., \$14,081.90; Nichols Chemical Company, \$6,342.87. Surplus Crown Assets to the value of \$6,507.07 were acquired through War Assets Corporation settlement for which was made by debiting this account and crediting Special Receipts. Sale of Excess War Assets—Department of Reconstruction and Supply, in accordance with Treasury Board direction.

SUPERANNUATION AND RETIREMENT BENEFITS

Vote 61 Superannuation and Retirement Acts, Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	175,229 37	175,229 37	168,774 79
Other Pay-list Items	5,168 63	5,168 63	3,721 49
Sundries	7,000 00	7,000 00	2,647 28
	<u>\$ 187,398 00</u>	<u>\$ 187,398 00</u>	<u>\$ 175,143 56</u>

This vote was provided for the expenses of administering the Civil Service Superannuation and Retirement Acts.

As of March 31, 1947, there were 124 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. G. E. Birch, \$3,120; E. Birnie, \$2,520; G. L. Gullock, \$4,980; W. K. Johnston, \$2,580; G. J. McJanet, \$2,460; R. B. Ray, \$2,880.

Vote 62 Government's contribution to the Superannuation Fund..... 3,350,000 00
Expenditures \$3,160,892 53

Regulations approved by P.C. 45/1147, June 16, 1927, pursuant to the Civil Service Superannuation Act, 1924, provide that the contribution by the Government to the Superannuation Fund shall be equal to the amount contributed by employees under the Act. The sum of \$3,160,892.53 is equal to the net current contributions to the fund by such employees in the fiscal year 1945-46.

Vote 63 To provide for retiring allowances to former employees of the Department of Public Printing and Stationery..... 943 00
Expenditures \$ 942 84

Expenditures are payments of retiring allowances, under P.C. 2146, October 22, 1919, to a number of former employees of the Department of Public Printing and Stationery, such allowances being graded according to age, length of service and salary received. No further retirements may be authorized under the above Order in Council.

Superannuation Allowances, Civil Service Superannuation and Retirement Act, c. 17, R.S., 1906.....\$ 77,154 68

This represents superannuation allowances paid to civil servants appointed prior to April 1, 1893, and retired under the provisions of the above Act. Payments to those appointed after April 1, 1893, and eligible for superannuation under the above Act, are made from the Superannuation Account (see page F-57).

Retirement Allowances, Public Service Retirement Act, c. 67, 1920.....\$ 102,087 96

Under authority of this Act, provision was made for the retirement and payment of allowances, under stipulated conditions, to certain members of the Public Service who were not eligible for annual retiring allowances under the Superannuation and Retirement Act, c. 17, R.S., 1906. Retirements were all effected prior to November 1, 1924, on which date the retirement provisions of the Act expired (c. 69, 1924).

Widows' Annuities, Civil Servants' Widows' Annuities Act, c. 74, 1927.....\$ 62,608 20

This Act provides that the Governor in Council may grant to a widow an annual allowance, payable until death or remarriage, of an amount equal to one-fourth of the allowance her husband received under the Superannuation and Retirement Act, c. 17, R.S., 1906, or would have received if, at the time of his death, he had been retired under the Act.

Retirement Benefits, Royal Canadian Mint Act, c. 48, 1931.....\$ 9,910 07

Payments to former employees of the Royal Mint of the portions of their retirement benefits referable to their services in the Ottawa Branch of the Royal Mint were as follows: J. Burke, \$883.44; F. J. Cletheroe, \$1,050; G. V. H. Howard, \$1,657.44; H. S. Low, \$1,104; E. A. Maginnes, \$921.60; T. H. Mansell, \$1,140; R. C. Roe, \$960.

A gratuity of \$2,400 was paid to Lily May Perry, widow of the late Joseph George Perry, in accordance with the provisions of section 3 of the British Superannuation Act, 1914, and under the authority of P.C. 21/2800 of July 6, 1946.

Amounts due from the British Government on account of the portion of the benefits for the year ended March 31, 1947, of F. J. Cletheroe and T. H. Mansell referable to their service in the Royal Mint, and amounting to \$49.51 and \$156.90 respectively, were outstanding at the close of the fiscal year.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 4,938 00

The total expenditures under the above statutory authority were \$94,355.99. Expenditures by other Departments included in the pertinent Sections are as follows: Agriculture, \$6,434; Civil Service Commission, \$1,220; External Affairs, \$2,060; Fisheries, \$994; Labour, \$3,988; Mines and Resources, \$6,065.46; National Defence—Army Services, \$5,416; Naval Services, \$1,674; Air Services, \$350; National Health and Welfare, \$250; National Revenue, \$8,698; Post Office, \$22,646.54; Public Archives, \$1,130; Public Printing and Stationery, \$1,998.67; Public Works, \$8,846; Reconstruction and Supply, \$954; Secretary of State, \$1,333.32; Trade and Commerce, \$4,664; Transport, \$8,392; Veterans Affairs, \$7,242.

PUBLIC DEBT CHARGES

Interest on Public Debt—Funded Debt (including Treasury Bills), Consolidated
Revenue and Audit Act, c. 27, 1931.....\$ 464,394,876 26

Details of this expenditure are shown in Appendix 2 to this section, page F-68.

Annual Amortization of Bond Discount, Premiums and Commissions, Consolidated
Revenue and Audit Act, c. 27, 1931.....\$ 10,830,012 69

This amount is the proportion applicable to the fiscal year 1946-47, of the net cost of bond discounts, premiums and commissions on loans issued since 1930. Such amount was credited to Deferred Charges—unamortized Discounts and Commissions on Loans Account (see under Open Accounts further on in this section). Details, by loans, of the amount amortized will be found in Part I of this Report (page 42).

Servicing of Public Debt—Redemption and Transfer of Bonds, Consolidated Revenue
and Audit Act, c. 27, 1931.....\$ 282,994 42

Details of these expenditures will be found in Appendix 3 to this section, page F-72.

Vote 64 (and Vote 724, Supplementary Estimates) Servicing of Public Debt—Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's Fees, etc.

	Estimates	Allotments	Expenditures
Services of fiscal agents, London, England.....	1,650 00	1,650 00	1,545 09
Commission for payment of coupon and fully registered interest..	340,000 00	334,000 00	263,876 07
Fees for acting as registrar.....	1,000 00	1,000 00	285 43
Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges.....	120,000 00	120,000 00	118,445 70
Sundries	5,000 00	11,000 00	10,825 41
	<u>\$ 467,650 00</u>	<u>\$ 467,650 00</u>	<u>\$ 394,977 70</u>

Details of these expenditures will be found in Appendix 3 to this section, page F-72.

Vote 725 Servicing of Public Debt—To provide for losses incurred in the redemption of Canada Savings Bonds not arising from fault or negligence on the part of the redemption agent.....	\$ 5,000 00
Expenditures	nil

No expenditure was required under this authority during the current fiscal year.

Cost of Loan Flotations—Consolidated Revenue and Audit Act, c. 27, 1931.....\$1,308,955 01

The above amount includes (a) further administrative and promotion expenses incurred by the National War Finance Committee in respect of Victory Loans and War Savings Certificates and stamps and (b) expenses in connection with the issue and sale of Canada Savings Bonds, the organization of which was under the jurisdiction of the Bank of Canada (P.C. 2790, July 5, 1946).

A detailed breakdown of the above expenditures will be found in Appendix 4 to this section, page F-73.

As of March 31, 1947, there were no salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over to dates of separation, (shown in parentheses) follows: R. R. Brough, \$4,200 (June 30); M. B. Cody, \$3,600 (May 31); H. L. De Martigney, \$4,800 (May 31); H. Dickson, \$3,000 (April 30); J. A. Haslam, \$3,000 (June 30); J. H. Neff, \$3,800 (Sept. 30); J. G. Provost, \$3,000 (June 30); L. Richardson, \$2,700 (June 30); J. M. Skead, \$4,000 (July 31); R. H. L. Skinner, \$3,000 (June 30); G. N. Stacey, \$4,500 (June 30); W. Wormersley, \$3,600 (June 30).

The following voluntary workers received travelling expenses of \$500 or over: S. G. Bartlett, \$1,130.25; P. M. Bell, \$545.08; P. A. Blackshaw, \$720.86; R. J. Butts, \$568.57; L. H. DesLauriers, \$597.47; A. F. Francis, \$560.75; W. H. Goodman, \$1,355.62; J. A. Gosselin, \$500.89; T. R. Hanson, \$691.03; W. M. Houston, \$633.10; R. M. Jones, \$624.91; D. D. MacLeod, \$905.38; N. L. MacNames, \$786.73; F. P. Mallon, \$677.29; G. C. Munro, \$588.48; F. W. Peel, \$642.93; D. G. Simpson, \$682.09; E. W. Simpson, \$521.27; J. V. Sorsoleil, \$517.27; E. H. Tanner, \$688.20; W. G. Tubby, \$589.45; J. J. West, \$540.60.

Suppliers receiving \$5,000 or over: Associated Advertising Agencies of Canada, \$470,443.27; Bank of Canada, \$39,110.28; British American Bank Note Co., Ltd., \$298,350; Canadian Bank Note Co., Ltd., \$37,850.97; Dominion Government; National Film Board, \$9,696.54, Post Office Department, \$25,908.40, Department of Public Printing and Stationery, \$227,429.35; Might Directories Limited, \$44,567.65; Southam Press Limited, \$26,102.02; Wheeler Newspaper Syndicate, \$11,050.41.

PREMIUM, DISCOUNT AND EXCHANGE

Premium, Discount and Exchange.....	\$9,172,317 18
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This amount represents the excess of disbursements over receipts on this account for the fiscal year 1946-47. For details see Sundry Suspense Accounts, page F-59.

SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES

Subsidies to Provinces

Prince Edward Island	381,931 88
Nova Scotia	705,140 18
New Brunswick	732,385 76
Quebec	2,866,589 88
Ontario	3,155,007 48
Manitoba	1,709,043 38
Saskatchewan	2,034,650 20
Alberta	1,794,561 40
British Columbia	1,003,439 86

\$ 14,382,750 02

Appendix 5 to this section, page F-75, shows by provinces the amount to which each is entitled and the individual payments made.

Special Compensation to Provinces

Compensation to Provinces in lieu of Income and Corporation Taxes under the Dominion-Provincial Taxation Agreement Act, 1942.....\$ 88,386,348 59

Under the provisions of the Dominion-Provincial Taxation Agreement, 1942, c. 13, 1942-43, the Minister of Finance, with the approval of the Governor in Council, may enter into an agreement with the government of any province to provide, subject to terms and conditions, that the province and its municipalities shall cease to levy personal income and corporation taxes for the duration of the war and for a certain readjustment period thereafter, and to provide for the payment of compensation by the Dominion to the province therefor. Section 5 of the Act provides, subject to terms and conditions, for compensation to the provinces by the Dominion for loss of revenue re tax on sale of gasoline. The annual Dominion compensation for corporation, income and gasoline taxes is computed on a basic year, being, in the case of each province or municipality concerned, the fiscal year ending nearest to December 31, 1940.

Sections 11 and 12 of the Agreements provided for certain deductions from the amounts paid the provinces until the cumulative total of the deductions reached the maximum amount specified in the relevant Agreement, after which no further deductions were to be made. Section 15 provided for payment, within thirty days of the termination of the agreement, by the Dominion to the province concerned, of the total amount so deducted. The payments in respect of the three Maritime Provinces represent payments of these amounts.

No compensation was paid during the current fiscal year for reduction in gasoline revenue.

Details of the payments to the Provinces are as follows:

	Income and Corporation Taxes		Payment of Deductions under Sections 11, 12 and 15	Total
	Year ending	Amount		
Prince Edward Island.....	Dec. 31, 1946	491,360 76	251,943 96	743,304 72
Nova Scotia.....	Nov. 30, 1946	2,474,416 32	1,611,078 03	4,085,494 35
New Brunswick.....	Oct. 31, 1946	2,737,550 58	2,450,067 45	5,187,618 03
Quebec.....	Mar. 31, 1947	20,586,074 56	.....	20,586,074 56
Ontario.....	Mar. 31, 1947	28,546,511 90	.....	28,546,511 90
Manitoba.....	Jan. 31, 1947	5,571,437 48	.....	5,571,437 48
Saskatchewan.....	Jan. 31, 1947	5,818,189 06	.....	5,818,189 06
Alberta.....	Mar. 31, 1947	5,809,237 77	.....	5,809,237 77
British Columbia.....	Mar. 31, 1947	12,038,480 72	.....	12,038,480 72
		<u>\$ 84,073,259 15</u>	<u>\$ 4,313,089 44</u>	<u>\$ 88,386,348 59</u>

Compensation to Provinces under the Dominion-Provincial Tax Rental Agreements Act, c. 58, 1947, an Act to authorize the Government of Canada to enter into Agreements with the Governments of the Provinces pursuant to which, in return for compensation, the provinces agree to refrain from levying certain taxes for a limited period.....\$5,994,161 59

Under the provisions of the above Act, the Minister of Finance may, on behalf of the Government of Canada, enter into an agreement with any of the provinces to provide, in accordance with and subject to such terms and conditions as may be so approved, that the Government of Canada will pay compensation, not exceeding the amount authorized by the Act, to the Government of the Province if that Government and the municipalities in that Province refrain from levying certain taxes for a limited period.

The amount payable to the Government of any Province pursuant to an agreement or that may be payable under section 7 of this Act (Payments respecting Income Tax on Specified Corporations) shall be a charge upon the Consolidated Revenue Fund of Canada and may be paid out of any unappropriated moneys forming part thereof at such time and in such manner as may be set out in the agreement or otherwise as the Minister of Finance may determine.

Pursuant to the provisions of section 5, an agreement may provide that, in addition to any other amount payable thereunder, there will be paid to the Government of a province that was a party to a wartime tax agreement entered into under the Dominion-Provincial Taxation Agreement Act, 1942, which wartime tax agreement terminated prior to March 31, 1947, additional payments in respect of the period beginning on the day following the termination of the wartime tax agreement and ending on March 31, 1947, in an aggregate not exceeding the proportion of the guaranteed minimum annual amount for the province fixed in this Act that is the same as the proportion that the number of months between the date of the termination of the wartime tax agreement and March 31, 1947, is of twelve.

The payments as detailed below were made under authority of this section and that of section 8 (2) which directed that any payment made under authority of section 5 was to be accounted for and charged as a 1946-47 expenditure.

	Period	Amount
Prince Edward Island	January 1 to March 31, 1947	350,767 00
Nova Scotia	December 1, 1946 to March 31, 1947	2,805,000 00
New Brunswick	November 1, 1946 to March 31, 1947	2,838,394 59
		<u>\$5,994,161 59</u>

Vote 65 To enable the Minister of Finance, subject to agreements with the provinces to guarantee the provincial liquor revenues of the provinces entering into an agreement, pursuant to the offer made by the Minister of Finance to the Provincial Premiers on March 2, 1943, whereby in consideration of the provinces raising retail prices for spirits by an amount at least sufficient to absorb the increase in excise duty of \$2.00 per proof gallon, imposed under amendment to the Excise Act, Chapter 9, Statutes of Canada, 1943, and an additional amount equivalent to \$2.00 per proof gallon, the Dominion guarantees for the duration of the wartime liquor control restrictions, the liquor revenues of each province on the basis of such revenues received during the 12 months ending June 30, 1942, provided that any payments necessary to fulfil the guarantees given under this authority shall be paid out of any unappropriated moneys in the Consolidated Revenue Fund.....\$	1 00
Expenditures	nil

As of March 31, 1947, no payments had been made under this authority.

MISCELLANEOUS GRANTS AND CONTRIBUTIONS

Vote 66 Canadian General Council of the Boy Scouts.....\$	<u>9,000 00</u>
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Vote 67 Dominion Council of the Girl Guides.....\$	<u>4,860 00</u>
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Vote 68 Royal Astronomical Society.....\$ 1,620 00

Vote 69 Royal Canadian Academy of Arts.....\$ 2,025 00

Vote 70 Canadian Writers Foundation.....\$ 2,500 00

National Battlefields Commission, c. 57, 1908, and amendments.....\$ 75,000 00

This amount is a statutory grant to the National Battlefields Commission for the acquisition, management and control of national battlefields under the provisions of c. 57, 1908, an Act respecting the National Battlefields at Quebec. The accounts of the Commission are audited by the Auditor General of Canada pursuant to section 14 of the Act and his report in this connection will be found in Appendix 7 to this section, see page F—97.

Vote 71 Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or Regulations

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	67,200 00	66,200 00	39,896 56
Travelling Expenses	1,000 00	2,000 00	1,883 71
Telegrams and Telephones	500 00	500 00	82 39
Printing and Stationery	1,000 00	1,250 00	1,082 62
Reporting Service	500 00	500 00	174 60
Dominion Trade and Industry Commission	1,000 00	1,000 00	
Sundries	1,500 00	1,250 00	823 14
A Annuity to Retired Member of the Board	2,500 00	2,500 00	2,499 96
	<u>\$ 75,200 00</u>	<u>\$ 75,200 00</u>	<u>\$ 46,442 98</u>

This vote was provided for the expenses of administering the Tariff Board Act, c. 55, 1931, under which, in respect of goods produced in or imported into Canada, inquiries into costs of raw materials, production, transportation, labour and prices are made and findings reported to the Minister of Finance. The Act also empowers the Board to hear, and give decisions on, appeals from tariff rulings of the Department of National Revenue. The Dominion Trade and Industry Commission Act, c. 59, 1935, provides for the establishment of commodity standards and investigation into complaints respecting unfair trade practices.

As of March 31, 1947, there were 12 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: H. B. McKinnon, Chairman, \$12,000; R. Cousineau, \$3,000; J. C. Leslie, \$3,000; J. R. MacGregor, \$6,000.

Travelling expenses of \$300 or over (all charged to Department of External Affairs, Vote 49) were paid to: H. B. McKinnon, \$1,069.73; R. Cousineau, \$733.84; C. W. Hooper, \$524.66; V. L. MacGillivray, \$746.52; A. A. Morrison, \$1,781.56; M. Pouliot, \$334.11.

A Annuity to M. N. Campbell under the provisions of Section 8 of the Act.

Vote 72 (and Vote 726, Supplementary Estimates) To provide for the expenses of the Comptroller of the Treasury's Office

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	5,871,745 00	5,883,245 00	5,883,245 00
Other Pay-list Items	60,000 00	41,000 00	40,576 10
Allotted from Vote 74—Salaries, etc.	211,653 65*	211,653 65	211,653 65
A Printing and Stationery	325,000 00	409,000 00	408,095 01
B Travelling Expenses	60,000 00	46,500 00	44,564 46
C Rent of Equipment	150,000 00	127,000 00	126,771 95
D Sundries	80,000 00	56,000 00	55,272 39
E Postage—Family Allowance Cheques	767,000 00	751,000 00	750,623 36
	<u>\$7,525,398 65</u>	<u>\$7,525,398 65</u>	<u>\$7,520,801 92</u>

* This vote was supplemented by a transfer of this amount from Vote 74, Department of Finance, under authority of Treasury Board Minute, T.325407B., March 13, 1947.

This vote was provided to defray the expenses of the office of the Comptroller of the Treasury in carrying out the duties imposed by the Consolidated Revenue and Audit Act, c. 27, 1931, including the issue of public moneys from the Consolidated Revenue Fund, the provision of accounting services for Government Departments, and other duties assigned by the Governor in Council.

As at March 31, 1947, there were 3,649 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McIntyre, B. G., Comptroller of the Treasury	\$ 9,000 00		Bradley, H. M.	2,604 00*	
Hodgkin, J. O., Asst. Comptroller	6,600 00		Brindell, E. J.	4,140 00	
Adams, I. M.	2,844 00*		Brisson, J. T.	4,500 00	1,954 47
Albert, J. A.	2,640 00*		Broadbent, A.	2,484 00*	
Allen, A. T.	4,800 00	\$ 463 80	Brooks, B. L.	2,400 00	
Allen, M. K.	2,760 00*		Brown, H. J.	3,700 00*	
Anderson, J. P.	3,300 00*		Buchanan, A. B.	2,880 00	
Anderson, T. R. C.	4,980 00*		Buchanan, W. A.	2,880 00*	
Angers, C. E.	3,780 00*		Buckingham, H. C.	3,024 00*	
Archer, F. L.	2,400 00		Bullock, J.	2,904 00*	
Arthurs, C. E.	2,784 00*		Burdett, R. A. (transferred to Dept. of National Revenue, July 13)	3,600 00*	
Ast, E. J.	2,520 00*		Burns, C. H. (June 1)	2,400 00	
Atkinson, C. T.	3,000 00*		Burns, E.	2,580 00	
Balmer, G. D.	2,640 00*		Burnside, N. E.	2,484 00*	
Bannard, A. W.	5,400 00*	374 55†	Burton, C. H.	3,000 00*	
Barnhill, C. E.	2,724 00*		Butler, H. B.	2,400 00	
Barrette, J. E.	2,400 00		Cairns, G. A.	2,400 00	
Beach, N. E.	4,140 00	3,445 10†	Callaway, N. M.	2,880 00	
Beattie, L. M.	3,000 00*		Calvert, E. R.	2,400 00	
Beaudoin, J. R. L.	3,600 00*		Cameron, F. J.	4,140 00*	
Beauvais, J. E.	3,960 00		Cameron, K. A.	2,400 00	916 73†
Belanger, J. A.	2,400 00		Carley, J. E.	2,664 00*	
Berthe, E. H.	2,880 00	1,004 54	Caron, J. P.	3,084 00*	829 18†
Birchenough, J. A.	2,484 00*		Cashion, W.	3,000 00	
Bishop, H. W.	2,580 00		Cavey, W. H.	2,400 00	
Bishop, J. T.	2,880 00		Chapman, G. F.	2,484 00*	
Bissonnette, E. A.	2,520 00		Charlebois, J. M.	2,724 00*	
Blagdon, J. A.	2,820 00*		Charlton, H. G.	3,960 00	3,497 00†
Blake, E. J.	2,520 00*		Cheney, G. H.	4,804 00*	
Boothby, J. N.	2,484 00*		Clark, J. A.	3,240 00	
Boswell, A. L.	3,300 00*		Clarke, W. G.	2,484 00*	
Bott, G. E.	2,880 00*		Clarkin, L. P.	2,400 00	
Bowie, G. G.	2,760 00		Cleworth, J. E.	2,424 00*	
Bowles, T.	3,300 00		Coburn, F. G.	4,980 00*	2,163 47†
Bowman, S. F.	2,460 00		Coffin, L. L.	3,300 00	
Bradford, C.	2,580 00		Collins, F. H.	2,880 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Comerford, J. J.....	3,264 00*		Gebbie, K. W.	2,520 00*	
Connett, F. H.....	2,484 00*		Gillespie, J. A.	2,580 00*	
Cordes, H. G. M.....	3,360 00*	387 87	Gilman, H. D.	4,140 00	
Corrigal, H. W.....	2,580 00		Gimblett, R. J.	2,760 00*	
Couillard, J. E.....	3,780 00		Graham, H. M.....	2,880 00	
Cousins, W. J.....	2,760 00*		Grant, H. J.	2,880 00	
Craig, H. C.....	4,140 00	1,503 77†	Gray, A.	4,080 00	
Craig, L. C.....	4,260 00		Grening, L.	2,664 00*	
Cressman, L. H. (Mar. 1)	2,400 00		Greenway, W. J.	5,400 00	
Crocker, C. C.....	3,540 00		Hall, C. C.....	2,760 00*	
Cullen, J. B.....	3,700 00*		Hammell, W. F.....	2,760 00	
Cunningham, L. A.....	2,400 00		Handson, G. W.....	2,664 00*	
Currans, H. D.....	2,580 00		Harland, E. A.....	2,400 00	
Cuthbert, C. E.....	3,300 00*		Harrington, A. R. T.	2,484 00*	
Cuthill, D. J.....	3,240 00		Hart, D.	3,000 00	
Dancey, J. E.....	3,720 00*	1,612 30	Healey, G. H.	2,460 00	
Darling, W. L.....	2,880 00*		Hearnden, G. E.....	2,580 00	
Davidson, C. G.....	2,400 00		Hearnden, J. R.....	2,880 00	
Davies, D.	2,760 00*		Hekking, A.	2,580 00	
Davis, M. A.....	2,400 00		Henderson, J.	2,580 00*	
Davis, R. E.....	4,980 00*		Henderson, W. R.....	3,600 00	
Dawson, J. D.....	3,600 00	569 74†	(Mar. 11)		
DeBlois, J. J.....	2,460 00		Hendrie, J. M.....	2,400 00	
deJocas, H.....	3,360 00		Hendry, D.	3,360 00*	
Dilks, C. N.....	3,240 00		Hester, H. H.....	4,140 00	
Donkin, F. W.....	4,440 00	509 97	Hillyer, H. J.	2,400 00	
Donkin, L. E.....	2,700 00		Hindmarch, F. B.....	2,640 00	301 25
Donnelly, B. C.....	3,600 00*		Hoare, G. A.....	3,840 00*	
Doris, C. P.....	3,540 00*		Hodgins, G. W. F.....	3,600 00	
Dorval, J. G. W.....	3,024 00*		Hoganson, E. F.....	3,240 00	
Dow-ett, D. C.....	2,460 00		Holcombe, W. W.....	2,400 00	1,355 00
Doyle, W. H.....	2,640 00*		Holland, P. G.....	2,784 00*	
Drew, D. S. (Mar. 31)...	3,300 00*		Holloway, A. H.....	2,400 00	
Drew, W. G.....	3,120 00*		Holmes, F. W.....	3,780 00	
Duncan, C. C.....	4,120 00*		Horton, J. W.....	2,880 00	
Duncan, J. K.....	3,000 00*		Houghton, J. E. W.....	4,080 00*	
Duncan, W. H. (Nov. 14)	2,400 00		Hussey, J. O.....	2,820 00*	2,580 68†
Eadie, R. P.....	2,400 00		Jesshope, E. V.....	3,240 00	
Edwards, E. R.....	3,000 00*		Johannsson, M.....	2,880 00	1,052 75†
Ewers, A. R.....	2,484 00*		Johnson, A. B.....	2,880 00	
Fagan, M. E.....	3,120 00		Jones, E. W.....	2,700 00*	
Fahy, E. S.....	2,400 00		Jones, L. E.....	3,000 00*	
Fairbairn, W. B.....	3,000 00		Kealey, W. J.....	2,400 00	
Falardeau, J. G.....	2,400 00		Keating, N. A.....	2,880 00	
Fauvel, B. A.....	2,580 00		Kelley, H. W.....	2,640 00	
Fee, J. H.....	3,240 00*		Kelley, J. C.....	3,780 00*	
Fergus, M. J.....	3,300 00*		Kelly, J. I.....	4,140 00	
Ferguson, M. J.....	2,460 00		Kerwick, J. A.....	2,664 00*	
Feron, F. G.....	3,360 00		King, H. W.....	2,520 00*	
Fidler, M. D.....	3,960 00*	780 01	Lacombe, J. A.....	4,080 00*	
FitzSimons, J. A.....	2,880 00		Lafortune, E. A.....	3,420 00*	
Flanagan, P. T.....	3,600 00		Lancaster, H. L.....	4,080 00*	
Flagg, H. V.....	3,000 00		Landry, G. L.....	3,300 00*	
Flaming, R. D.....	2,400 00		Lane, J. P.....	2,580 00	
Foisly, W.....	3,600 00	774 94†	Langdon, E. T.....	4,980 00	
Forget, A. S.....	2,184 00*		Larkin, E. P.....	2,880 00	
Foulds, J. T.....	3,024 00*		Larmouth, G. F.....	2,724 00*	
Franklin, A. V.....	5,100 00		Latendresse, J. A. R.....	4,140 00	
Fraser, J. A.....	4,080 00*		Lauchlan, W.....	4,140 00*	
Frizell, G. R.....	2,484 00*		Leeman, J. A.....	3,400 00*	
Frost, E. L.....	3,120 00		Lemay, J. H.....	3,300 00*	1,481 10†
Gagnon, P. E.....	3,780 00		Leney, T. A.....	2,484 00*	
Gardner, A. R.....	2,400 00		Lossard, G.....	2,460 00	
Garland, G. A.....	2,580 00		Lewthwaite, C. A.....	2,784 00*	
Garton, F. T.....	2,400 00		Little, G. P.....	3,720 00*	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Little, J. W.	3,120 00*		Nolet, R.	2,784 00*	
Lodge, W.	2,820 00*		Noonan, J. V.	2,580 00	
Long, C. E.	3,300 00*		O'Brien, C. L.	2,760 00	
Longtin, J. F. L.	2,400 00		O'Connor, W. J.	3,840 00*	
Lynas, J. A.	3,144 00	2,271 24	Oliver, D. W. G.	4,800 00	
Lynch, M. E.	2,880 00		Olmsted, W. B.	2,880 00*	
Lyon, G. J.	2,544 00*		O'Neil, B.	2,724 00*	
MacDonald, A. M.	2,664 00*		Osler, P. M.	2,520 00*	
MacDonald, D. A.	3,300 00		Owen, F. K.	2,400 00	
MacKay, R. J.	2,400 00		Pariseau, P. E.	3,300 00	
Mackie, T. E.	3,120 00		Parslow, H.	2,400 00	
MacKinnon, G. J.	2,520 00*		Pellis, J. S.	3,264 00*	953 05
MacLaren, J. E. E.	2,724 00*		Peloquin, J. A. A.	2,400 00	
Mahoney, M. G.	2,724 00*		Perreault, H. A.	2,640 00	
Marcoux, J. O. J.	3,000 00		Phair, J. B.	2,760 00	
Marcoux, J. P.	2,400 00		Phenner, C. C.	3,264 00*	
Marks, W. P.	2,484 00*		Phillips, T. F.	4,800 00	2,112 69
Mason, J. C. (Jan. 28)...	2,400 00		Playfair, R. C.	5,400 00	
Matheson, C. P.	3,540 00*		Pollard, G. H. (Jan. 26)...	2,580 00	
Mattice, W. J.	3,600 00*	856 31	Powers, G.	2,880 00*	
Mav, P.	2,880 00*		Pratt, C. A.	2,880 00*	
McCann, J. C.	2,724 00*		Pratte, J. E. H.	5,040 00	
McCarthy, H. C.	2,880 00		Quail, D. P. J.	2,664 00*	351 62
McCarthy, W. W.	2,880 00		Radford, W. G. (Mar. 29)...	2,880 00	
McCool, S.	2,460 00		Rath, C. S.	2,724 00*	
McCormick, D. L.	2,580 00		Rathwell, W. K. (June 1)...	3,960 00	
McCoy, A. F.	2,880 00		Ratthey, J. R. T.	3,000 00	
McCracken, H. M.	3,300 00*		Rayner, H. B.	3,840 00*	
McCullough, W. W.	2,880 00		Reid, W.	2,400 00	
McCutcheon, L. W.	4,140 00		Reilly, T. H.	2,880 00	
McCutcheon, R. E.	3,000 00		Rendall, W. E.	2,400 00	
McDonald, F. J.	2,400 00		Reny, J. N. G.	3,000 00	
McDonald, M. T.	2,784 00*		Rew, U. B. (Jan. 20)...	2,520 00	
McDougall, S.	3,360 00		Rheume, J. O. A.	2,544 00*	
McGill, J. J. (Jan. 22)...	4,500 00		(Jan. 1)		
McGrath, G. M.	2,724 00*		Rice, G. J.	2,820 00*	
McGuckin, J. C.	3,024 00*		Rice, L. H.	2,400 00	
McGurran, L. V.	2,400 00		Richards, J.	2,544 00*	
McLaren, C. H.	2,724 00*		Richards, R. T.	2,460 00	
McLean, C. L.	2,460 00		Richer, J. A.	2,400 00	
McMillan, W. J.	2,484 00*		Robinson, G. T.	2,664 00*	
McMullen, J. E.	3,600 00		Rochette, R.	2,400 00	
McNicol, R. C.	2,400 00		Rock, M. D.	2,400 00	
McPhail, A. S.	3,600 00		Rocque, J. L.	3,240 00	835 21
McQuarrie, W. E.	3,000 00*		Rolston, J. R.	2,880 00	1,508 55†
Meagher, P. L.	3,240 00*		Rowland, W. S.	2,400 00	
Megaffin, W. H.	3,240 00		Roy, J. L.	3,600 00*	
Meyrick, J. F.	2,640 00*		Rusk, H.	3,420 00*	554 57
Millington, H.	2,880 00		Russell, T. R.	2,784 00*	
Mitchell, A.	3,024 00*		St. Jean, E. R.	3,120 00*	
Moore, J. B.	2,664 00*		Salmon, J. A.	2,880 00*	
Moore, W. P.	3,300 00		Sawyer, E. A.	3,600 00	
Morest, J. W. R.	2,724 00*		Schofield, C. A.	2,760 00*	
Morgan, I. M.	5,040 00		Seruton, J. K.	2,580 00*	
Morrison, D. E.	2,460 00		Shaver, G. M.	3,780 00	427 80
Morrison, T. W.	2,760 00*		Sheppard, W. T.	3,300 00*	
Morton, R. L.	3,960 00		Simpson, J. H. V.	2,580 00	
Moynihn, J. F.	2,544 00*		Skinner, G.	2,880 00	
Murray, D. W.	2,400 00		Slasor, H.	3,840 00*	619 62
Myers, J. W.	3,960 00		Sloman, H.	5,700 00	
Nelson, E. B.	2,580 00*		Smith, J. (Oct. 24)...	3,600 00	
Neville, P. V.	2,880 00		Smith, L. J.	2,580 00	
Nickerson, H. E.	2,580 00		Smith, M. H.	2,400 00	
Nicol, M.	2,400 00		Smith, S. R.	2,484 00*	
Noel, L.	2,400 00		Smithers, H. L.	3,600 00	

PUBLIC ACCOUNTS: PART II

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Smythe, A. E.....	3,120 00	725 62	Wagstaff, F. L.....	2,880 00	
Snowdon, V.	2,400 00		Waldorf, C. V.....	3,780 00*	359 20†
Somerville, J. M.....	2,880 00		Walsh, J. J.....	2,400 00	
Spence, W. C.....	2,880 00	1,069 77†	Walton, W. S.....	2,880 00	
Stanley, G. M.....	2,880 00*		Waterman, A.	2,664 00*	
Steeves, C. E.....	2,880 00		Waters, R. V.....	3,240 00	
Stegmann, G. W.....	2,400 00		Wawanolet, A. F.....	2,400 00	
Stephenson, P. C.....	5,040 00	360 83	Weeks, F. O.....	5,400 00	582 58
Stevens, J.	4,620 00		Weir, J. W.....	2,880 00	
Stickney, W. G.....	2,544 00*		Westley, F. E.....	2,640 00*	413 26
Stokoe, T. N.....	3,240 00*		White, H. J.....	2,880 00	
Stremes, F. W.....	3,120 00		Whitehurst, S. H.....	2,400 00	
Strong, R. A.....	3,300 00		Whitley, L. S.....	2,580 00*	
Sullivan, E. M.....	2,400 00		Whittle, D. G.....	6,000 00	
Sutherland, J. A.....	2,580 00		Wilkinson, C. L.....	2,880 00	
Sutherland, J. M.....	2,700 00		Wilson, H. E.....	3,120 00	
Symington, L. E.....	2,400 00	588 20	Wilson, H. T.....	3,420 00	
Tarves, H. D.....	2,520 00*		Wilson, J. (Oct. 23)....	2,400 00	
Taylor, B. E.....	2,820 00*		Wood, E. E. (Dec. 1)....	4,620 00	
Taylor, E. C.....	2,400 00*		Wood, F. E. (Mar. 31)...	6,300 00	
Templeman, R. M.....	2,664 00*		Wood, W. J.....	2,880 00	
Thivierge, R. J.....	2,484 00*		Woodside, E. H. S.....	4,080 00	
Tobin, G. L.....	2,820 00*		Woolsey, A. G.....	3,780 00*	687 46
Tremblay, R.	3,480 00		Worden, G. F. (June 1)..	3,120 00	
Tressider, G. N.....	2,880 00		Wright, C. J.....	3,300 00*	327 09†
Turner, E. K.....	3,600 00	635 53	Wurtele, W. G.....	4,800 00*	589 85
Turner, K. M.....	3,000 00*		Wymbs, A. D.....	3,120 00	1,038 42†
Turner, O. D.....	3,540 00*		Yetts, C. N.....	3,120 00	
Viau, M. E. A.....	2,580 00		Younie, W. K.....	2,880 00	
Virr, L. S.....	3,120 00				

† These items include amounts charged as follows: Vote 487, \$13,001.96; Department of Labour, Vote 519, \$934.15; Department of Mines and Resources, Vote 144, \$354.28, Vote 158, \$442.23; Department of National Health and Welfare, Vote 585, \$569.74; Royal Canadian Mounted Police, Vote 348, \$807.81; Department of Veterans Affairs, Vote 464, \$1,038.42.

A *Printing and Stationery.* Payments were made to the Department of Public Printing and Stationery.

B *Travelling Expenses.* The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over. G. E. Beckingham, \$352.06; T. W. Bee, \$600.18; C. R. Brown, \$416.94; W. R. Butchard, \$654.59; G. W. Cameron, \$378.74; D. H. Chambers, \$361.99; J. D. L. Cunningham†; J. Di Bartola, \$513.90; R. C. Gauthier, \$1,263.47; E. L. J. Hayes, \$361.93; L. S. Houghton†; C. W. Jessop, \$378.82; L. P. J. Marr, \$359.02; E. R. Moyer, \$419.73; W. J. Tubmant; G. Villeneuve, \$387.06.

† Included under Vote 487.

C *Rent of Equipment.* Payments were made to International Business Machines Co., Ltd., for rental of accounting machines.

D *Sundries.* A distribution of expenditures follows: freight and express, \$3,072.20; machine inspections and repairs, \$15,328.32; postage, \$13,143.65; telephone and telegraph, \$21,682.21; miscellaneous, \$2,046.01.

Suppliers receiving \$5,000 or over: Addressograph-Multigraph Sales Agency, \$5,381.60; Post Office Department, \$13,143.65.

E *Postage—Family Allowance Cheques.* Expenditures from this allotment represent mainly payments to the Post Office Department, under a special arrangement (known as the "Postage—paid-in-cash" system), whereby the Post Office accepts mailings from the District Treasury Office of each province, without postage affixed, and subsequently bills the Comptroller of the Treasury for this service.

Vote 73 Farmers' Creditors Arrangement Act, 1943, and Municipal Improvements Assistance Act, 1938, Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	52,916 52	52,916 52	39,935 48
Other Pay-list Items.....	98 48	98 48	76 82
Fees	50,000 00	50,000 00	5,840 00
A Travelling Expenses	5,000 00	5,000 00	848 04
Stationery and Equipment.....	5,000 00	5,000 00	1,048 96
Postage	10,000 00	10,000 00	2,662 67
Rents	1,000 00	1,000 00	249 21
Filing and Legal Costs.....	10,000 00	10,000 00	3,093 33
Telephones and Telegrams.....	1,000 00	1,000 00	481 33
B Land Appraisals	15,000 00	15,000 00	2,940 00
Sundries	1,500 00	1,500 00	892 23
	<u>\$ 151,515 00</u>	<u>\$ 151,515 00</u>	<u>\$ 58,068 07</u>

A distribution of the expenditures, which were mainly in connection with the Farmers' Creditors Arrangement Act, follows: Manitoba, \$3,656.01; Saskatchewan, \$23,455.85; Alberta, \$15,684.64; Head Office, Ottawa, \$15,271.57 (including costs of administration of the Municipal Improvements Assistance Act, 1938).

As of March 31, 1947, there were 22 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: A. M. Campbell, \$3,600 (l.w.p., Dec. 1); C. W. Hoffman, \$3,600; H. Millican, \$3,600; C. A. Port, \$3,600.

A C. A. Port received travelling expenses of \$656.43.

B This amount was paid to the Canadian Farm Loan Board.

Vote 727 Foreign Exchange Control Board—Administration

	Estimates	Allotments	Expenditures
Cost of Coin Shipments.....	12,500 00	12,500 00	1,415 11
Telephones, Telegrams and Postage.....	17,750 00	17,750 00	7,396 35
Express	4,250 00	4,250 00	259 24
Printing	15,000 00	15,000 00	1,575 09
Enforcement Expenses	3,000 00	3,000 00	373 13
Miscellaneous	5,000 00	5,000 00	1,972 28
	<u>\$ 57,500 00</u>	<u>\$ 57,500 00</u>	<u>\$ 12,991 20</u>

This vote provided for administrative expenses of the Foreign Exchange Control Board under the authority of the Foreign Exchange Control Act, c. 53, 1946.

Vote 74 (and Vote 728, Supplementary Estimates) To provide, subject to the approval of the Treasury Board, for salaries, cost of living bonus, reclassifications and increases	5,100,000 00	
Less transferred to Vote 72, \$211,653.65; and to other Departments, as detailed below, \$3,061,041.57.....	3,272,695 22	
Expenditures		\$1,827,304 78
		nil*

*While no expenditures were made direct from this vote, the amount of \$3,272,695.22 consists of net expenditures from the amounts transferred to (a) Vote 72 of this Department and (b) other departments as detailed below. The amounts so transferred are reduced at the close of the fiscal year to the net requirements.

The net expenditures under other departments were as follows: Agriculture, \$2,835.14; Mines and Resources, \$13,229.34; National Revenue, \$1,479,524.29; Post Office, \$1,491,696.70; Public Archives, \$9,652.05; Secretary of State, \$17,221.36; Trade and Commerce, \$46,852.69.

Vote 75 Unforeseen Expenses, expenditure thereof to be subject to the approval of the Treasury Board, and a detailed statement to be laid before Parliament within fifteen days of next session.....	80,000 00	
Less transferred to other Departments	22,744 98	
		57,255 02
Expenditures		\$ 12,706 87*

*Details of these expenditures, which were made direct from the vote, are given below. The amount of \$22,744.98 consists of net expenditures from the amounts transferred to other departments and also listed below. The amounts so transferred are reduced at the close of the fiscal year to the net expenditures.

Under authority of Treasury Board Minutes, T.303820 B., of April 9, 1946, and T.325533 B., of March 13, 1947, an expenditure of \$11,223.97 was made to cover further expenses of the Royal Commission on Administrative Classifications in the Public Service which was set up in 1945-46 under Part I of the Inquiries Act, c. 99, R.S. Salaries at a per diem rate of \$25 were paid to J. J. Deutsch, \$1,800; Sir Thomas Gardiner, \$1,950; E. de B. Panet, \$725. Travelling and living expenses of \$300 or over were paid to Sir Thomas Gardiner, \$2,041.02; W. L. Gordon, \$1,104.76; E. de B. Panet, \$357.33.

Under authority of Treasury Board Minutes, T.316956 B., of October 17, 1946, and T.317350 B., of October 24, 1946, transportation expenses of Canadian delegates to a meeting of the Empire Parliamentary Association in Bermuda, totalling \$1,482.90, were paid to the Department of National Defence—Air Services.

The net expenditures under other departments were as follows: Governor General and Lieutenant-Governors, \$16,741.27; Privy Council Office, \$500; Public Works, \$10.92; Secretary of State, \$5,492.79.

Redemption of Previous Years' Cheques, Consolidated Revenue and Audit Act, c. 27, 1931. \$ 242 31

This amount represents payment, or provision for payment, of outstanding cheques presented during the year, the amounts of which had previously been written off to Revenues.

SPECIAL

Vote 629 To provide for deficits on certain accounts of the Canadian Wheat Board, pursuant to guarantees given by the Government of Canada, as detailed in the Estimates

	Estimates	Allotments	Expenditures
1944 Oats Equalization Fund Account—P.C. 5998 of July 31, 1944, \$1,421,430.68, plus interest thereon at 3 per cent from July 31, 1945, to April 30, 1947 amounting to \$74,537.49...	1,495,968 17	1,495,968 17	1,495,968 17
1943 Barley Equalization Fund Account—P.C. 4450 of June 1, 1943, and P.C. 8898 of November 18, 1943, \$53,637.65, plus interest thereon at 3 per cent from July 31, 1945, to April 30, 1947, amounting to \$2,812.67.....	56,450 32	56,450 32	56,450 32
Crown Wheat Account—P.C. 7942 of October 12, 1943, and P.C. 1116 of February 20, 1945—deficit on operations as at July 31, 1945	25,861,866 77		
Less amount of deficit as at July 31, 1944, paid by the Government of Canada, April 30, 1945	10,125,327 04		
	15,736,539 73	15,736,539 73	15,736,539 73
Flaxseed, 1944 Account—P.C. 1350 of March 6, 1944—deficit on operations as at July 31, 1945	3,169,616 91	3,169,616 91	3,169,616 91
1943 Rapeseed and Sunflower Seed Account—P.C. 2894 of April 9, 1943—deficit on operations as at July 31, 1945.....	100,412 27		
Less amount of deficit as at July 31, 1944, paid by the Government of Canada, April 30, 1945	90,589 38		
	9,822 89	9,822 89	9,822 89
1944 Rapeseed and Sunflower Seed Account—P.C. 4131 of June 1, 1944—deficit on operations as at July 31, 1945....	93,866 09	93,866 09	93,866 09
	<u>\$ 20,562,264 11</u>	<u>\$ 20,562,264 11</u>	<u>\$ 20,562,264 11</u>

Payment was made to the Canadian Wheat Board.

The amounts of \$10,125,327.04 and \$90,589.38 as referred to above were paid from allotments from the War Appropriations, 1944—see page F—53, Part II, Public Accounts, 1945.

DEMobilIZATION AND RECONVERSION

Vote 487 Comptroller of the Treasury

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	5,286,280 00	5,461,280 00	5,416,119 13
Other Pay-list Items.....	72,000 00	42,000 00	39,818 28
A Printing and Stationery.....	300,000 00	300,000 00	193,051 26
B Travelling Expenses.....	200,000 00	200,000 00	149,554 51
C Rental of Equipment.....	125,000 00	130,000 00	121,727 60
D Sundries.....	350,000 00	200,000 00	151,482 02
	<u>\$6,333,280 00</u>	<u>\$6,333,280 00</u>	<u>\$6,071,752 80</u>

This vote was provided to defray the costs of Treasury accounting services to those departments and agencies engaged in demobilization and reconversion activities.

As of March 31, 1947, there were 1,882 salaried employees being paid from this account, including 34 in England and 12 in Washington, U.S.A. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abeles, D. (May 9)....\$	3,300 00		Cahley, H. J.	3,240 00*	881 85
Adams, D.	2,700 00*	\$ 341 95	Calder, J. C. (Nov. 5)...	2,460 00	
Adams, E. C.	2,400 00		Cameron, J. G. (June 1).	4,140 00	
Aitchison, L. V.	3,056 00*		Cameron, R. J.	2,880 00	
Allward, E. (Mar. 1)....	2,400 00		Campbell, D. B.	2,544 00*	326 14
Anderson, R. M.	2,400 00		Campbell, J. H. (Mar. 16)	3,120 00	
Anderson, W. A.	2,460 00	572 64	Carr, M.	2,400 00	
(Mar. 16)			Carrier, P. R. (July 17) ..	2,400 00	
Appleton, H. C. (Dec. 14)	2,400 00		Carter, J. A. (Mar. 1)....	2,400 00	
Armstrong, H. J.	4,140 00	846 37½	Caulfield, W. H. (May 22)	5,400 00	
Armstrong, H. W.	3,600 00		Chandler, W. S. (Aug. 11)	3,300 00	
Armstrong, W. G.	3,120 00	598 60	Charette, J. E.	2,400 00	1,512 28
(Mar. 31)			Charlton, W.	3,300 00	697 00
Arnold, J. P.	4,140 00*		Cheeseman, S. B.	3,300 00*	649 84
Ashfield, J. S.	2,880 00		Cherry, A. A. (Apr. 7) ...	3,120 00	
Assaly, F.	2,460 00		Chettleburgh, F. E.	2,460 00	
Asselin, E. (June 26)....	2,400 00		(Dec. 15)		
Astwood, J. C.	2,400 00		Chipman, J. B.	2,460 00	
Bardwell, F. W. (Mar. 31)	3,240 00*		(transferred to Unem-		
Barnett, V. G. (Aug. 1) ..	2,700 00		ployment Insurance		
Bates, H. S.	3,600 00		Commission, Nov. 19)		
Bates, J. H.	3,060 00*		Christian, C. P. (May 8)	3,120 00	
(transferred to Dept. of			Clough, E. M.	3,600 00*	769 50
National Revenue,			Cohn, E. P.	4,140 00*	1,133 19
Mar. 31)			Cohoon, N. E.	2,880 00	
Beach, H. V.	3,900 00*	1,197 35	Coll, J. I. (Oct. 25)....	3,000 00	
Belanger, R. A.	3,000 00*		Collinge, R. H. (Jan. 1) ..	3,120 00	
Bell, J. H. A. (June 22) ..	2,400 00		Collinson, B. J.	3,120 00	
Bisson, D. G.	2,880 00		Collyer, E. G.	2,460 00	
Black, F. G.	4,800 00*		Colquhoun, D. M.	2,700 00*	
Blackwell, R. A.	2,400 00		(Mar. 31)		
Blakeslee, J. E. (Mar. 31)	2,880 00		Colson, G. H.	2,460 00	2,376 45
Bois, P. E. M.	2,460 00		Colterjohn, W. H.	2,880 00	
Bolton, G. R. (June 28) ..	2,700 00		Connor, D. H.	4,800 00*	3,303 69
Bradley, E. H.	2,400 00		Cook, J. H.	3,900 00*	853 59
Bradshaw, N. J. W.	3,600 00*		(transferred to Dept. of		
Bray, R. E. (transferred to			National Revenue,		
Dept. of National Revenue,			Mar. 31)		
Mar. 31)	2,700 00*	429 90	Cooney, M. P. (June 1) ..	3,120 00	
Brennan, C. N. (Sept. 19)	4,500 00		Corbould, E. B.	2,880 00*	884 09
Brock, H. (Dec. 12)	3,600 00*	1,082 41	Cornell, W. C.	2,400 00	
Brookes, I.	2,460 00		(transferred to Dept. of		
Bryson, W. E.	2,880 00		National Revenue,		
Burrows, K. M.	3,360 00*	1,120 14	Mar. 31)		

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cornfoot, K. B.	3,600 00*	726 80	Gay, N. A.	4,080 00*	
Couture, E. (Mar. 1)....	2,580 00		Geis, R.	2,460 00	
Cowan, N. S. (Dec. 28) ..	4,440 00*		Gerrie, H. R. (Mar. 31) ..	3,480 00*	
Crockett, F. L.	2,880 00*		Giffin, J. B.	2,880 00*	
Cunningham, J. D. L. ...	2,880 00	1,354 41†	Gilbert, I. W.	2,880 00*	
Cushing, I. C. (Mar. 27) ..	2,460 00		Gilmour, H. B.	2,400 00	
Darbyson, G. C.	3,330 00*		Gingras, J.	3,900 00*	
Davidson, J. A. (Mar. 1) ..	2,460 00		Givins, W. M. (Mar. 1) ..	2,880 00*	
Dean, R. G.	2,880 00*		Gosselin, J. S. (transferred to Auditor General's Office, Mar. 1).....	2,880 00	
Dean, R. H.	3,120 00	408 70	Gowans, J. W. (Jan. 1) ..	2,460 00	
de La Bruere, J. L. O. ...	2,400 00	3,133 13	Gratton, A. (transferred to Dept. of National Revenue, Mar. 31)....	3,000 00	
Dery, G.	2,880 00	446 80	Griffiths, W. M.	4,620 00	
(transferred to Dept. of National Revenue, Mar. 31)			Guselle, L. E. (Feb. 15) ..	2,880 00*	
Desroches, M. Z. (Aug. 6)	2,400 00		Handley, F.	3,180 00*	
Devonshire, L. C.	2,880 00		Hanlon, E. G.	2,880 00	
Di Maulo, P.	2,880 00*		Hansen, O. V.	2,460 00	
Dobson, R. A.	2,880 00		Harper, C. L.	3,420 00	492 24
Dolphin, W. E. (Mar. 25)	2,460 00		Harrop, R.	3,000 00	1,739 79
d'Orsonnens, R. (Apr. 2) ..	2,400 00		Hawkins, V. R. (trans- ferred to Dept. of National Revenue, Mar. 31) ..	3,480 00*	1,064 86
Drake, J. M.	3,060 00*	553 02	Heard, H. B.	3,180 00*	311 58
Draper, G. V. (Mar. 16) ..	5,400 00*		Hebert, R. O. (May 27) ..	3,000 00	
Drew, G. T. O.	3,180 00*	390 50	Heney, A. V. (Oct. 25) ..	2,880 00	
Duffy, T. E.	3,180 00	1,801 15	Hetu, J. A. R.	2,580 00	
Dunlop, L. E. (Mar. 31) ..	2,400 00		Hill, L. N. (July 3)	2,700 00*	
Dunn, V.	2,640 00		Hjorliefson, S.	2,400 00	542 85
Eddy, W. C. (Mar. 31) ..	2,460 00		Holden, J. C.	2,460 00	
Edgar, D. A.	3,900 00*	1,686 65	Houde, R. (Dec. 1) ..	2,400 00*	
Elliott, E. H.	4,140 00*	1,020 05	Houghton, L. S.	2,880 00*	1,155 74†
Elliott, G. W.	4,500 00*		(Mar. 31)		
Elliott, S. A. (transferred to Dept. of National Revenue, Mar. 31)....	3,300 00*	383 06	Huck, W. H.	5,400 00*	591 10
Espley, S. E.	3,300 00*	394 25	Humphries, W. G.	2,880 00*	
Evans, W. A.	3,180 00*		Hutton, W. O.	2,400 00	
Evraire, W. L.	2,400 00		Ingall, A. W.	4,140 00*	657 66
Fallwell, D. V.	2,460 00		Inns, L. F.	3,480 00*	785 62
Feetham, S. J.	3,600 00*		Ironfield, W. W.	2,460 00	
Ferguson, J. C. (Mar. 3) ..	2,400 00		Jackson, G. F.	3,240 00*	602 65
Fitzgerald, J. P.	3,600 00*	714 75	Jackson, W. A.	3,420 00*	
Fleming, D. A. (Oct. 21) ..	2,460 00		Jefferson, C. R. S.	2,460 00	
Ford, G. F. (Mar. 1)	2,400 00		Johnson, C. A.	3,600 00*	588 71
Fraser, A. H.	2,880 00*	662 81	Johnson, G. A.	3,180 00*	
Fraser, B. E.	3,180 00*		Johnson, H.	3,600 00	
Fraser, D. (Jan. 1)	2,700 00		Johnson, H. W.	3,600 00	
Frasz, W. J.	2,460 00		Johnson, R. (Jan. 1) ..	3,240 00	
Fryer, J. D.	4,800 00*		Kay, R.	2,580 00	
Gaboury, F. J. (July 30) ..	3,600 00		Kearns, J. F.	3,180 00*	
Gadbois, J. B.	2,460 00		Kee, J. B.	3,600 00*	
Gale, S. E. (transferred to Dept. of National Re- venue, Mar. 31).....	3,052 00*	628 23	Kent, W. F. (Dec. 22) ..	3,000 00	
Gallagher, J. D. (trans- ferred to Vote 72, National Revenue, Mar. 31)	2,880 00*		Kenty, H. J.	3,420 00*	
Gandy, J. F.	3,360 00*	1,058 20	Kew, J. H. (Oct. 29) ...	4,140 00*	
Gardner, A. R. (trans- ferred to Vote 72, Dec. 1)	2,700 00		Kilgore, T. H.	3,300 00*	
Gardner, E. P.	2,400 00		Kilpatrick, W.	2,400 00	
Gareau, D. J.	2,400 00		King, R. H.	2,880 00	
Gay, L. A. G.	2,996 00*	614 26	Kirby, E. J.	2,460 00	
			Knox, J. C. P. (Mar. 31) ..	2,460 00	
			Kynch, V. H. (Jan. 26) ..	2,580 00	
			Lamont, E. C.	4,200 00*	1,800 85
			Lavoie, G.	4,500 00*	1,972 57

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lawford, F. H.	2,880 00*		Morin, J. R.	2,460 00	
Lebel, M.	2,424 00*		Morrow, S. T. D.	3,300 00*	921 99
Lecloux, J. C.	3,180 00*		Motherwell, T. B.	2,880 00*	
Lee, C. E. (Mar. 6)....	3,600 00		(Nov. 1)		
Lee, J. (May 8).....	4,140 00		Mundy, T. J.	4,380 00*	560 94
Levesque, C. A.	2,460 00		Murphy, F. H.	2,400 00	
Liberty, O. W.	2,460 00		Murray, A. R.	4,500 00*	616 64
Livingstone, J. V.	4,000 00*	1,286 78	Neals, J. G. L.	2,580 00	
Lloyd, J. B.	3,000 00		Nelson, J. E. (May 1)...	3,000 00	
Lockhead, R. (Mar. 31).	3,180 00*		Newington, G. W.	3,120 00	
Lodge, F. J.	2,460 00		(Apr. 16)		
Long, F. S.	2,400 00		Newman, F. J.	3,600 00*	573 84
Lucas, P. A.	2,460 00		(transferred to Dept. of National Revenue, Mar. 31) *		
MacAloney, F. R.	3,180 00*	755 19	Nolan, H. C.	2,400 00	
MacDonald, R. S.	2,400 00		O'Brien, H. M.	2,880 00*	590 00
Mackasey, F. X.	3,000 00		(transferred to Dept. of National Revenue, Mar. 31)		
MacKenzie, W. T.	2,880 00*	484 19	O'Brien, R. A. (Aug. 16)...	2,700 00	
MacLachlan, R. D.	3,300 00*		Ohlke, F. R.	3,480 00*	2,142 44
MacLean, A. (Oct. 1)...	2,700 00*		O'Keefe, J. W.	2,460 00	
Marchand, J. G. H.	2,700 00	1,061 79	Olson, G. S.	3,900 00*	476 40
(Aug. 1)			O'Neil, N. J. (Feb. 1)....	2,460 00	
Markham, H. S. (Mar. 5)	3,180 00*		O'Neil, T. G.	2,880 00*	
Marshall, G.	3,180 00*	363 15	Orr, K. H.	4,140 00*	665 92
Martin, R. I.	2,880 00*	330 29	Page, B. W.	4,200 00*	314 99
Masenuich, W. J. (May 2)	3,120 00		(transferred to Dept. of National Revenue, Mar. 31)		
Masleck, W.	3,360 00*		Peck, W. R.	3,720 00*	1,179 45
Mason, A. J.	2,580 00	308 11	(transferred to Dept. of National Revenue, Mar. 31)		
Masterman, F. O.	3,900 00*		Petersen, E. B. (Mar. 26)	2,880 00*	
Maynard, W. G.	2,700 00	1,900 96	Pickell, R. S.	2,700 00*	1,270 80
McAllister, W. D.	3,300 00*		Player, W. T. H.	2,460 00	
McConaghy, N. C.	2,460 00	771 93	Porter, J. M.	3,120 00	2,085 90
McCormick, R. H.	2,460 00		Puckett, W. B.	5,400 00*	1,255 09
McCuskee, H. L.	2,460 00		Quinn, M. G.	2,880 00	
McDonald, J. H. (trans- ferred to Dept. of Na- tional Revenue, Mar. 31)	3,300 00*		Radford, W. G. (Mar. 29)	2,880 00	
McDowall, A. (trans- ferred to Vote 57, Mar. 31)	2,880 00		Rathie, W. R.	2,880 00*	
McGee, E. R. (July 11)...	3,120 00		Raydon, S. J. (May 14).	2,700 00	
McGee, W. (transferred to Dept. of National Revenue, Mar. 31)....	3,180 00*		Reburn, E.	2,580 00	
McIntyre, R. A. (Feb. 4).	2,460 00		Redpath, O. C. (July 3).	3,000 00	
McKay, P. S.	2,400 00		Reeves, J. A. (June 2)...	2,400 00	
McKeever, W. L.	4,140 00*	1,376 15	Reid, J. (Jan. 2).....	3,180 00	529 62
McLean, G. M. (trans- ferred to Vote 57, Mar. 31)	2,400 00		Reid, W. A. (Sept. 1)....	3,600 00*	
McRostie, P. M. (trans- ferred to Dept. of Na- tional Defence, Nov. 1).	2,460 00		Reid, W. M.	2,700 00	2,190 00
Meredith, G. W.	2,400 00		Richards, H.	3,900 00*	
Messier, C. E.	2,460 00		Rigby, W. J. (Nov. 10)...	3,600 00	
Meyer, C. F. (Feb. 1)...	3,600 00*	1,015 98	Riley, W. H.	3,600 00*	1,364 63
Michaelchuk, W. T.	2,400 00		Rioux, C. M.	2,880 00	
(Apr. 21)			Ritlinger, A. V. (July 6).	2,400 00	521 24
Millington, H.	2,880 00	1,237 83	Robertson, J. M.	2,880 00*	
(transferred to Vote 72, Nov. 5)			Rock, H. L.	2,880 00	
Milne, R. C.	2,460 00		Rombough, R. E.	2,700 00	
Mitchell, A. E.	2,880 00*		Ross, H. M.	4,200 00	1,279 43
Moreland, W. K.	2,460 00		Russell, H. C.	2,880 00	544 25
Morgan, C. H. G.	2,700 00*		Russell, J. A. (Dec. 15)...	3,120 00	
			Rutherford, D. J.	2,400 00	
			St. George, L. G. (Nov. 1)	2,640 00	
			Sandy, J. B.	2,460 00	
			Saunders, Y. T.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
(transferred to Unemployment Insurance Commission, Nov. 1)			Tanguay, F. D.	2,880 00	
Scott, R. D.	3,420 00*	632 36	Tanner, B. H.	4,140 00*	1,251 12
Scurfield, D. B.	2,460 00		Taylor, E. D. (Oct. 27) ..	3,900 00*	559 20
Seaborn, W. R. (Mar. 5) ..	5,400 00*	480 66	Taylor, J. T.	3,480 00*	354 65
Seale, A. C.	3,480 00*	945 28	Taylor, W. R. (Nov. 1) ..	2,400 00	1,074 47
(transferred to Dept. of National Revenue, Mar. 31)			Therrien, B.	2,700 00*	709 97
Shaver, G. W.	2,460 00		Thomson, E. G.	3,180 00*	
Shaver, R. F.	3,900 00*	832 95	Thomson, J. W.	2,460 00	354 59
Shearns, F. T.	6,000 00*	552 33	Thorne, K. P. (Jan. 4) ..	3,000 00	
Sheppard, E. J.	3,360 00	813 23	Tighe, E.	6,000 00*	347 96
Slater, R.	3,780 00*	303 88	Tipple, S. V.	2,880 00*	835 65
Smith, A.	2,880 00*		Tremblay, F. (June 11) ..	2,700 00	
Smith, C. H. M.	2,880 00*		Tubman, W. J.	2,880 00	1,295 05†
Smith, D. M. (Sept. 5) ..	2,700 00*		Turley, J. J.	2,880 00*	1,169 22
Smith, G. E.	3,180 00*	312 03	Turnbull, J.	4,140 00*	1,787 92
Smith, H. B.	2,700 00*	1,408 52	Turner, E. B.	3,120 00	
Smith, R. E.	3,360 00*	764 75	Tweltridge, T. H.	2,580 00	660 21
(transferred to Dept. of National Revenue, Mar. 31)			Ure, R. W.	4,140 00*	464 22
Smith, R. S. (Mar. 31) ..	2,400 00		Vallee, R.	3,000 00*	
Smyth, N.	2,880 00*	462 20	Van Houten, C. W.	2,400 00	
Smyth, R. R.	2,460 00		(June 9)		
Sonley, W. H.	2,460 00		Varete, K. E.	2,460 00	
Souter, G.	2,400 00		Walker, D. J. (Mar. 17) ..	2,460 00	
Spicer, J. M. M.	2,880 00		Wallace, A. S. (Nov. 1) ..	3,120 00	435 68
Spicer, S. S.	2,400 00		Wallis, G. B.	3,180 00*	
Spink, B. J. W. (Dec. 15) ..	2,400 00		(transferred to Dept. of National Revenue, Feb. 14)		
Springs, W. C. R.	2,700 00		Walton, F. H. (Feb. 5) ..	3,180 00*	
(Jan. 1)			Walton, W. D. (Feb. 25) ..	3,000 00	
Sproule, J. B.	2,880 00		Watson, J. R. (Aug. 21) ..	2,520 00	
Starratt, A. M.	2,700 00*	1,841 92	Werthner, A. P.	3,180 00*	
Steeves, H. S.	2,400 00		Weville, G. F. (July 1) ..	6,000 00	
Steinberg, B. M.	2,580 00		White, A. E. (Mar. 1) ..	2,460 00	307 51
Sterns, A. A.	4,140 00*	1,092 50	Whitfield, G. W.	2,400 00	
Stewart, D.	3,120 00		Wilson, H. R.	3,120 00	
Storey, G. L.	2,880 00*	756 99	Winter, C. E. (Feb. 1) ..	3,480 00*	
Storms, W. B. (Oct. 26) ..	2,460 00		Wolfe, P. B. (Aug. 21) ..	2,700 00	
Sullivan, L. B.	3,720 00*		Wood, B. F.	3,120 00	
Summerbell, J. T.	2,400 00		Wood, J. P. (Jan. 8)	3,180 00*	
Summers, H. R.	2,400 00		Woolford, F. A. (Nov. 23)	2,400 00	
Sutherland, J. M.	2,520 00		Wright, R. A. (May 1) ..	2,700 00	
(transferred to Vote 72, Aug. 7)			Wright, R. H.	3,356 00*	435 91
			Wyllie, W.	3,600 00*	
			Yuar, S. T.	2,700 00*	366 53

†These items include an amount of \$2,217.92 charged to Vote 72.

‡Charged to Department of External Affairs, Vote 49.

A *Printing and Stationery.* Payments were made to the Department of Public Printing and Stationery and include the purchase of accounting machines.

B *Travelling Expenses.* The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from another account, received travelling expenses of \$300 or over. A. W. Bannard†; N. E. Beach†; M. Blake, \$451.44; F. Brumwell, \$1,023.69; E. O. Bullock, \$806.72; K. A. Cameront; M. Chalmers, \$498.97; H. G. Charlton†; F. G. Coburn†; E. A. Dallin, \$551.56; F. M. Donohue, \$315.35; T. K. Fleming, \$327.92; G. R. Forbes, \$1,559.45; M. M. C. Fortin, \$806.72; L. B. Glover, \$1,522.22; D. E. Hill, \$806.73; G. E. Hill, \$806.72; M. D. Holtzman, \$806.73; J. O. Hussey†; J. K. Hutchison, \$1,032.53; M. Johannsson†; E. Johnston, \$598.25; L. A. Kearney, \$172.90; A. E. Kelly, \$821.20; M. Lachaine, \$806.73; E. M. McAndrew, \$806.73; D. F. Montgomery, \$136.28; M. P. Muldoon, \$806.73; J. R. Rolston†; W. C. Spencer†; G. I. Stevens, \$376.72; C. V. Waldorf†; D. L. Westrop, \$1,263.32; C. J. Wright†.

† Included under Vote 72.

C *Rental of Equipment.* Payments were made to the International Business Machines Co., Ltd.

D *Sundries*. Payments in connection with final audits of war contracts and approved in each case by Order in Council, were made to the following: Henry Barber, Mapp and Mapp, \$1,810; Haskell, Elderkin and Company, \$11,939; John D. Henderson, \$261.45; Hilborn, Williams and Company, \$1,035.30; Stanley H. Pettitt and Associates, \$940.12.

Suppliers receiving \$5,000 or over: Canadian National Telegraphs, \$10,566.09; Canadian Pacific Railway Co., \$10,323.25; Post Office Department, \$8,956.68.

Vote 488 (and Vote 905, Supplementary Estimates) Wartime Prices and Trade Board—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	9,000,000 00	8,770,000 00	8,692,948 00
A Travelling Expenses	850,000 00	1,080,000 00	994,715 82
B Printing	600,000 00	700,000 00	660,283 56
C Stationery	140,000 00	105,000 00	78,923 45
D Telephones	200,000 00	220,000 00	211,675 50
E Telegrams	50,000 00	35,000 00	29,971 31
F Legal and Audit	360,000 00	310,000 00	309,967 94
G Advertising			
<i>Soldier's Wife</i> (Radio Program)	57,000 00	58,000 00	56,813 36
Farmers' Bulletin	60,000 00	45,000 00	28,575 43
Sugar Conservation	75,000 00	1,000 00	
<i>La Metairie Rancourt</i> (Radio Program)	24,000 00	27,500 00	26,247 88
General Rationing Advertising	75,000 00	115,000 00	101,723 67
Miscellaneous Advertising	20,000 00	5,000 00	2,269 33
Textiles Conservation	75,000 00	8,000 00	
Films—Miscellaneous	50,000 00	10,000 00	1,160 58
Radio General—Miscellaneous	55,000 00	120,000 00	93,250 91
Space in Press—General Miscellaneous	65,000 00	65,000 00	40,659 62
Unallotted	44,000 00	41,500 00	
	600,000 00	496,000 00	350,700 78
H Postage	300,000 00	255,000 00	231,253 39
I Freight and Express	50,000 00	60,000 00	50,263 97
J Local Ration Boards	400,000 00	500,000 00	486,208 58
K Ration Coupon Banking	400,000 00	575,000 00	533,636 78
L Sundries	300,000 00	144,000 00	107,755 29
	<u>\$ 13,250,000 00</u>	<u>\$ 13,250,000 00</u>	<u>\$ 12,738,304 37</u>

The Wartime Prices and Trade Board was constituted by P.C. 2516, September 3, 1939, under authority of the War Measures Act, 1914 "to provide safeguards under war conditions against any undue enhancement in the prices of food, fuel and other necessities of life, and to ensure an adequate supply and equitable distribution of such commodities." From September 3, 1939, to December 1, 1941, the Board's activities were confined to selective controls of supplies and prices. The overall price ceiling became effective December 1, 1941, under authority of P.C. 8527, November 1, 1941, establishing the "Maximum Prices Regulation" and the powers of the Board to administer the ceiling were broadened by P.C. 8528, November 1, 1941. The "Maximum Rentals Regulations" were authorized by P.C. 9835, and the "Wartime Leasehold Regulations" by P.C. 9029, both dated November 21, 1941. The terms of the "Maximum Prices Regulations" stipulate that the highest prices at which any person may sell any goods, or services defined in the regulations, is the highest lawful price at which he sold those goods or services during what is known as the "basic period"—September 15 to October 11, 1941—unless the Wartime Prices and Trade Board has ordered otherwise. To maintain equitable and orderly distribution of goods in short supply, the Board has issued a number of orders to regulate distribution, and administers coupon rationing of various food items.

To assist the Board in controlling prices and maintaining supply, four Crown Companies were incorporated, viz., Commodity Prices Stabilization Corporation Limited, Wartime Food Corporation, Limited (a subsidiary of the former), Canadian Wool Board Limited and Wartime Salvage Limited.

Assistance is given through payment of subsidies, modification or remission of duties and taxes, and government bulk purchasing when the "squeeze" cannot be absorbed or offset by trade and industry.

During the current fiscal year, the net assets of Wartime Food Corporation, Limited as at the close of business on February 28, 1947, were transferred to Commodity Prices Stabilization Corporation Limited under authority of P.C. 328, January 28, 1947, which also directed that Supplementary Letters Patent be obtained changing the Corporate name of the former to Canadian Sugar Stabilization Corporation, Ltd., and its corporate objects to the following: "To purchase or otherwise acquire, export, import, exchange, charge, sell or otherwise dispose of, distribute, store, transport, process and generally deal in sugar, sugar syrups, liquid sugar, molasses and other sugar products."

P.C. 5235 of December 19, 1946 authorized the transfer, as at the close of business on December 31, 1946, of the net assets of the Canadian Wool Board Limited to Commodity Prices Stabilization Corporation Limited and the surrender of the charter.

Various decontrol measures were completed or initiated by the Board during the current fiscal year with a consequent reduction in the number of salaried employees, which was 5,121 as of March 31, 1945, and in expenditures which amounted to \$14,752,950.24 in the previous fiscal year.

As of March 31, 1947, there were 3,783 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abel, R. B.....	\$ 4,200 00		Baillargeon, G. G.....	2,580 00	
Adams, G. W.....	2,580 00		Baker, G. R. G. (Feb. 7) ..	3,000 00	
Adams, H. B.....	4,200 00		Bakken, S.	2,580 00	
(July 22)			Barbeau, R.	3,600 00	
Adams, J. I.....	2,880 00	\$ 701 37	Barber, H. I. (Feb. 8) ..	2,400 00	
Adamson, G. L. (Jan. 6) .	2,580 00		Barbour, W. G.....	2,400 00	2,247 62
Adcock, F.	2,700 00		Barlow, C. H.....	2,880 00	674 40
Aitken, A.	2,880 00	1,441 36	Barrett, D. D.....	3,300 00	
Akerley, A. N.....	2,400 00		Barrowman, J. M.....	2,400 00	
Alexander, A. V.....	2,580 00		Barry, G. F. (Mar. 11) ..	2,580 00	329 05
Alexander, G. P. (Feb. 17)	3,000 00		Barter, J. H.....	3,000 00	
Allan, G. F. (Aug. 1)	3,000 00		Barter, S. P. S.....	3,000 00	743 40
Allan, H. M.....	3,600 00		Bartlett, M. E.....	2,400 00	
Allan, G. T.....	3,600 00		Barton, A. E.....	2,880 00	
Allen, M. O. (Mar. 10) ..	3,000 00		Bason, G. F. (Mar. 1) ..	2,580 00	
Amiro, D. J.....	4,200 00	2,070 44	Bavin, C. H. (May 31) ..	5,600 00	
Anderson, A. A.....	2,700 00		Bayly, C. J.....	3,600 00	
(June 5)			Bazin, J. A.....	3,000 00	
Anderson, G. W.....	2,580 00	1,111 91	Beament, E.	2,580 00	
Anderson, J. C. S.....	2,580 00		Beaton, J. D.....	2,460 00	
Anderson, R. D.....	3,000 00		Beatty, F. W. (Mar. 1) ..	2,580 00	886 18
Anderson, S. W.....	2,880 00	2,296 78	Beaucage, J. A.....	2,580 00	
Anderson, W. H. (July 22)	2,400 00	707 78	Beauchemin, M. J.....	3,000 00	
Andrews, J. D.....	2,580 00	1,406 54	(May 1)		
Anger, H. D.....	7,500 00	373 95	Beaudoin, J. P. R.....	3,300 00	2,438 79
Anglin, S. E.....	2,770 00	926 53	Beaudoin, L.	2,460 00	
Arbuthnot, T. E.....	2,880 00		Beaulieu, R.	2,580 00	932 28
Arcand, M.	2,880 00	2,051 41	Beaumier, O. (Mar. 31) ..	2,580 00	1,949 52
Archambault, L. R.....	2,580 00		Becker, H. G. (Feb. 1) ..	2,580 00	1,407 35
Archambault, M.	2,580 00		Bedard, R. (Dec. 1) ..	2,580 00	
Archard, A. S. (June 17) .	3,600 00		Beehler, F. V.....	3,800 00	
Archer, K. E. (June 7) ..	4,000 00		Belair, F. (Feb. 17) ..	2,580 00	
Archibald, J. W. (Mar. 3)	3,600 00		Belanger, E. A. (Feb. 27)	3,000 00	879 52
Archibald, W. Y.....	2,880 00		Belanger, L. G.....	2,580 00	1,521 65
Armand, A.	3,000 00		Belanger, L. J.....	3,000 00	
Armand, J.	2,580 00	528 41	Bell, O. H. (June 5)	3,600 00	
Armstrong, H. L.....	5,000 00		Bell, P. G.....	2,580 00	613 85
Armstrong, J. I.....	5,000 00	412 37	Belleville, H. J.....	3,000 00	413 96
Armstrong, S. M. (May 9)	2,400 00		Bennett, J. A.....	2,400 00	
Arnold, J. (Jan. 15)	5,000 00	559 69	Bennetts, M. J.....	2,580 00	394 75
Arnoldi, A. (Nov. 18)	3,600 00		Benoit, M.	3,000 00	
Aseltine, H. S.....	2,520 00	386 09	Benson, J. G.....	2,880 00	
Ashbaugh, F. K. (Oct. 1) .	4,000 00	1,498 30	Bentley, C. W.....	2,400 00	562 01
Ashbourne, E. L.....	6,000 00		Beresford, S.	2,880 00	358 61
Assaf, W. A. (Dec. 1)	2,460 00	383 75	Bergeron, F. E.....	3,000 00	
Asselin, J. D.....	2,400 00		Bergeron, J. J.....	2,400 00	1,671 46
Atkinson, G. E.....	2,580 00	585 19	Bergeron, J. P.....	3,600 00	
Atkinson, R. D.....	3,000 00		Berlis, N. F. H.....	3,900 00	
Aubry, J. H.....	2,400 00		Bernard, J.	2,580 00	
Audette, F. A. (Sept. 1) ..	2,400 00		Berry, J.	2,400 00	1,303 45
Austin, W. E. (Apr. 11) ..	5,600 00		Berry, R.	5,400 00	518 01
Bacon, W. G.....	6,000 00	564 44	Bertrand, J. G.....	4,500 00	
Bagshaw, F. B.....	2,800 00		Bessette, A.	2,580 00	
Bailey, F. R.....	2,580 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beveridge, J. W. (Nov. 13)	4,500 00		Brunet, J. R.	2,400 00	575 90
Bezaire, A. G.	2,580 00		Bryan, G. J.	4,800 00	2,697 38
Bibeau, G.	2,580 00	1,765 14	Bryce, G. M.	2,580 00	
Billbrough, R. A.	2,400 00		Brydges, J. J.	3,000 00	
Binks, E. U.	4,200 00	318 24	Bucknam, M. S.	2,580 00	
Bisson, A. M. (Sept. 10)	3,300 00		Bunn, H. R.	2,880 00	
Black, D. M.	2,580 00		Bunting, H. L.	3,000 00	
Blackett, D. W. H. (July 1)	2,700 00		Bunting, J. R. (Mar. 1)	2,580 00	
Blackett, W. E. (Mar. 31)	2,880 00		Burgess, M. A. (Oct. 9)	2,580 00	
Blackwell, H. C.	3,000 00	408 21	Burleigh, L. H.	3,600 00	381 95
Blair, C. H.	4,800 00		Burleigh, N. S.	3,000 00	
Blais, J. F. (July 13)	2,700 00		Burley, H. G.	6,668 00	1,388 00
Blanchard, C. F.	2,580 00		Burrows, R. B.	2,580 00	364 17
Blanchet, B.	2,580 00		Butler, C. F. (June 6)	4,200 00	
Blouin, A. O.	3,600 00		Butler, J. J.	2,580 00	
Blouin, R.	2,580 00		Byers, J. W. G.	2,880 00	400 92
Boisvert, J. G.	4,200 00	722 83	Cadrian, L. P.	3,500 00	
Boivin, J. E. (Jan. 1)	2,580 00		Cadrian, P. T. (Jan. 6)	3,800 00	
Bolduc, L. (Oct. 16)	2,700 00		Cahoon, E. G.	2,580 00	569 98
Bond, H. S.	3,000 00	1,390 39	Calder, C. C. (Oct. 1)	3,600 00	
Bonnier, G.	2,400 00		Caldwell, B. A. C.	3,600 00	
Booth, C. H.	3,000 00		Calvert, R. M.	2,580 00	371 10
Booth, F. E.	2,880 00		Cameron, B. (Oct. 21)	3,000 00	306 45
Borduas, F. (Mar. 1)	2,880 00	672 32	Cameron, J. P. (Apr. 26)	3,000 00	
Bothwell, G. R. (Aug. 29)	2,520 00		Cameron, L. E.	2,880 00	
Bouchard, G. H.	3,300 00	683 20	Cameron, R. B. (Jan. 10)	3,600 00	
Boulay, A.	2,580 00		Campbell, D.	3,000 00	
Bourassa, J. C.	2,400 00		Campbell, J. A.	2,580 00	
Bourbeau, E. A.	2,580 00	795 47	Campbell, J. E.	3,000 00	870 04
Bourke, J. M.	2,400 00	1,544 15	Campbell, T. B.	2,580 00	
Bournival, E. (Dec. 17)	2,580 00		Campbell, W. S.	4,500 00	313 55
Bousquet, G.	3,600 00		Cannon, W. J. (Feb. 12)	2,500 00	
Bovey, A. E.	2,580 00		Cantelon, H. B.	2,580 00	
Boylan, S. D.	2,880 00		Cantin, J. C.	3,420 00	
Boyle, E. A.	4,000 00		Carnegie, H.	2,580 00	
Bradley, C. K.	2,880 00	542 79	Caron, J. R.	3,000 00	325 99
Brady, D. M. (Mar. 31)	2,700 00		Caron, L. M.	2,580 00	
Brand, F. R. (Apr. 29)	2,400 00		Carrier, L. P.	2,580 00	
Brand, G. B.	3,000 00		Carten, F. T. (Nov. 6)	3,000 00	
Brawley, C. J.	3,300 00		Carter, R. J.	3,000 00	
Bray, S. H.	3,000 00		Casault, J. G.	2,580 00	
Brazier, C. W. (Dec. 3)	5,000 00	699 40	Case, A. W. (Feb. 17)	3,000 00	
Bremner, B. M. (Sept. 30)	3,300 00		Castonguay, A. (Jan. 1)	2,580 00	
Bridgman, R. A.	2,880 00		Castonguay, J.	3,000 00	410 60
Brière, D.	2,400 00		Cater, S.	2,580 00	666 13
Briere, L. J. A.	2,700 00		Cawker, S. L.	3,000 00	
Brissenden, G. C.	2,880 00		Chadwick, N. S.	3,300 00	421 61
Brittain, J. H. (May 1)	5,000 00		Chambers, E. J. (Mar. 31)	4,500 00	2,321 12
Broadfoot, J. A.	2,580 00		Chambers, J. W.	2,880 00	
Brochu, G.	2,880 00	458 69	Chantler, E. M. (Aug. 8)	3,000 00	
Brocklesby, R. E. (Aug. 19)	4,800 00		Charette, J. E.	2,880 00	1,909 08
Brolley, L. L.	3,000 00		Charette, L. E. L.	2,880 00	
Bromby, J.	2,400 00		Chevalier, L.	2,880 00	
Brooks, G. S.	4,500 00	324 07	Chisholm, J. T. G.	3,000 00	
Brossard, J. C.	2,580 00	2,270 74	Christie, P. G.	2,580 00	498 19
Brown, D. F.	2,580 00		Christie, R. C.	2,580 00	640 16
Brown, E. A.	4,800 00		Churchill, W. O.	2,940 00	
Brown, F. L. (June 22)	2,400 00		Clancey, E. C. (June 6)	3,600 00	
Brown, H.	5,000 00	1,828 89	Clark, W. E. (May 6)	2,400 00	
Brown, H. A. (Sept. 17)	4,800 00	414 85	Clarke, C. E.	3,000 00	
Brown, J. P. (Mar. 1)	2,580 00		Clarke, O. L.	2,580 00	1,701 31
Brown, S. W. (July 20)	2,820 00		Cliff, F. S.	3,000 00	923 50
			Clifford, G. H.	2,880 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Climo, T. A. (Mar. 31) ..	6,000 00	1,465 09	Darling, J. M.	2,400 00	
Close, J. F.	5,500 00	940 64	Davidson, J. G.	3,000 00	
Cohen, M.	2,580 00		Davidson, J. W.	2,772 00	727 02
Colclough, A. R. Y.	2,580 00		Davidson, W. A.	3,000 00	
Coldridge, R. H.	2,580 00		(Mar. 31)		
Coleman, B. R. (May 2) .	3,000 00		Davies, G. M. (Jan. 1) ..	6,500 00	
Coleman, J. G.	4,200 00	1,054 89	Davies, J. K.	2,580 00	577 15
Collier, W. E.	3,000 00		Davis, L. H. (Feb. 20) ..	2,580 00	
Collins, A. C.	3,120 00		Davy, R. F.	2,880 00	920 12
Collins, H. G. (Aug. 26) .	3,600 00		Day, J. F. (Aug. 1)	2,700 00	
Colthurst, H. N.	3,600 00		Day, K. W. (Feb. 8) ...	3,000 00	475 30
Complin, E. B.	5,000 00	839 85	Deachman, T. C.	2,400 00	1,162 81
Congdon, W. A.	4,000 00	875 11	(Feb. 1)		
Cook, E. G. (Dec. 11) ..	2,400 00	342 19	DeBlois, G. S.	2,580 00	
Cook, W.	3,000 00		Decary, P. R. (Aug. 29) .	2,700 00	
Cook, W. R. (Mar. 31) .	2,880 00		DeGuise, P.	3,000 00	
Cook, W. T.	3,600 00		de la Durantaye, C. F. ..	3,600 00	1,660 19
Corcoran, M. N.	2,880 00		Delagrave, P.	4,200 00	471 15
Cormier, J. E. (Nov. 7) .	3,600 00	960 09	Delany, H. R.	4,000 00	
Cornellier, P. E.	2,580 00	984 03	De La Plante, V.	2,400 00	2,041 62
Cossey, C. A.	2,400 00	853 19	Delf, J. H.	2,580 00	844 55
Cote, J.	2,820 00		Delisle, J. A.	2,580 00	1,134 55
Cote, J. H.	2,400 00		Delorme, N. G.	3,000 00	
Coton, H. H.	2,400 00	636 50	Demers, J. H.	2,580 00	
Couch, H. B.	2,700 00	2,506 01	Demers, R. A.	2,880 00	873 60
Cougler, M. C.	2,460 00		Dennison, R. H.	2,880 00	
Courchesne, R.	2,400 00	1,083 74	Dent, J. H. (Mar. 31) ..	2,580 00	
Cournoyer-Morin, J. A. .	3,000 00		Derome, J. H.	3,600 00	
Couture, C. M.	2,580 00	1,313 78	(Sept. 1)		
Cowan, A. G. (Nov. 22) .	3,000 00	495 79	Desaulniers, J. V.	6,000 00	
Cowperthwaite, C. H. ..	5,000 00	379 35	Deschamps, J. G. (Oct. 11)	2,580 00	
Cox, H. C. (Oct. 21)	6,000 00	447 75	Deschatelets, J. P.	3,600 00	
Craig, C. S. (Apr. 4)	3,000 00		Desgrosseliors, C. H.	3,000 00	
Craig, F. W.	2,580 00	577 79	(Sept. 1)		
Craig, R.	3,000 00		Desjardins, R. J.	4,000 00	
Craven, M. G.	2,460 00		Desloges, J. V.	3,600 00	
Cree, H.	4,300 00	1,794 42	Desnoux, E. (Mar. 31)...	4,000 00	
Crighton, G. D.	2,880 00	486 81	Desnoyers, J. A.	3,300 00	777 25
Crilley, F. X.	2,580 00		Desroches, J. P.	4,200 00	
Crookes, F.	4,029 96	1,602 43	Desrosiers, A. P. L.	4,000 00	
Cross, F. W. (Mar. 31) .	4,000 00		(Jan. 1)		
Crothers, H. B. (Apr. 9) .	2,400 00		Devancy, J. L.	2,580 00	
Crowe, D. H.	2,580 00		DeVitt, C. A. S.	2,880 00	
Crowley, D. (Mar. 31) ..	4,500 00		Deziel, L. A.	2,400 00	
Cruise, F. (May 22) ...	2,700 00		Dickey, H. B. (Feb. 1)...	2,880 00	
Culp, A. I.	2,460 00	1,760 73	Dion, S. L.	3,600 00	
Cumming, C. F. (Mar. 31)	3,000 00		Dionne, J. (Aug. 17)	3,300 00	
Cummings, H. L.	5,400 00		Dix, M. B. (May 28)....	3,000 00	
Cunliffe, H. W.	3,000 00		Dixon, W. A.	3,000 00	
Cunningham, M. A.	3,900 00		Dockstader, C. C.	3,900 00	
(Oct. 1)			(Mar. 31)		
Cunningham, R. A.	4,000 00		Dodds, R. G.	3,000 00	441 09
Curran, M. N. (July 5) ..	2,400 00		Dodson, P. J.	2,676 00	410 40
Currie, D.	2,580 00		Doherty, R. A.	2,580 00	
Cutler, J. H.	2,580 00		Donald, J. A.	3,800 00	
Dadson, A. T.	2,880 00		Donaldson, A. M.	2,580 00	
Dagg, W. H. (Mar. 31) .	2,580 00		Donaldson, B. E.	2,880 00	
Daigneault, L.	2,580 00	1,673 54	Doner, A. G. (Apr. 8)...	3,300 00	
Daigneault, L. R.	4,500 00		Donoghue, T. B.	2,400 00	
(Oct. 19)			Donohue, W. T. (June 17)	2,700 00	
Dale, E. R.	2,880 00		Dopp, W. J. (Nov. 11)...	2,580 00	
Dalglish, G. E.	3,600 00	1,133 31	Doran, G. E. (July 1)...	4,200 00	
Dallamore, L.	3,000 00		Dostie, A.	3,780 00	
Daly, J. A. (Feb. 20) ...	3,900 00		Douville, C. E.	3,006 00	677 86
Dandy, C. M.	2,700 00		Dowler, F. A.	2,580 00	1,536 08
Dansereau, J. P.	3,000 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Doyle, P. E.	3,000 00		Fitzsimmons, E. H.	3,000 00	
Driscoll, R. F.	2,880 00		Flegg, H. G. (Aug. 22)...	3,600 00	
Driver, J. S. (Feb. 19)...	2,880 00		Fletcher, F. E.	4,000 00	
Drouin, C.	2,460 00		Flower, N. R.	2,400 00	1,523 31
Drouin, J. P. E.	2,580 00	1,841 67	Flynn, J. E.	2,580 00	1,938 75
Drummond-Hay, G. T. ...	2,580 00	609 86	Follett, G. W. (Oct. 1)...	2,580 00	
Dubau, J. A. G.	3,000 00		Food, B. A. (Nov. 13)...	2,880 00	
Dubois, J. A.	2,580 00		Forbes, R. F.	3,000 00	
Dubrule, P. L.	2,940 00		Force, E. H. (Mar. 31)...	2,880 00	358 02
Dubuc, A.	2,580 00		Forest, J.	2,880 00	
Duggan, G. E.	2,580 00	347 05	Forest, L. (Mar. 24)....	2,580 00	
Dumont, L.	2,580 00	331 16	Forfar, G. H.	2,880 00	
Dumont, P. E.	3,060 00		Forgues, O. (Feb. 6)....	2,880 00	
Dunbar, E. G. (June 17)...	2,400 00		Forrester, J. A.	2,580 00	380 23
Dunlop, A. C.	2,580 00	2,122 50	Forsythe, A. W.	2,700 00	
Dunn, J. (Jan. 1)....	2,580 00		Forsythe, R. M.	2,580 00	
Dunne, H. P.	2,580 00		Fortin, L. E. (Jan. 28)...	2,580 00	
Dunning, G. G. (Sept. 5)...	3,600 00		Fortin, R.	2,580 00	
Dupont, R.	2,880 00		Fosbrooke, H. J. (Jan. 1)	3,000 00	
Dupuis, P.	3,000 00		Foster, C. J. (Mar. 31)...	3,000 00	
Dussault, J. V.	3,000 00		Foster, H. K.	2,580 00	
Dussault, M. (Jan. 13)...	3,000 00		Foster, M. E. (Nov. 27)...	2,580 00	934 51
Duthie, W. J.	2,900 00		Foster, R. A. (Feb. 1)...	2,580 00	603 75
Dutil, H. A. (Mar. 26)...	3,000 00	906 95	Foster, R. L.	3,000 00	
Dwyer, K. D.	2,400 00	1,489 16	Fournier, C. E.	2,580 00	2,510 20
Dymond, H. H. (May 22)...	2,520 00		Fournier, J. (Aug. 1)....	3,000 00	
Eagleson, J. E.	3,600 00	522 87	Fowler, R. M.	3,500 00	
Earle, R. S. (May 21)....	3,120 00		Fox, E. J.	5,600 00	2,530 03
Eaton, F. H.	2,772 00		Fram, J. W.	3,300 00	
Ecclestone, A. E. (Jan. 1)	2,580 00	702 61	Francis, C. A.	3,000 00	
Eddy, A. M. (Nov. 4)....	2,472 00	1,393 66	Francis, D. W.	2,700 00	
Edgar, S. R.	4,600 00		Frank, J. N. (Mar. 31)...	5,300 00	
Edge, H. P. A.	6,600 00		Flanks, L. L. (Oct. 11)...	2,700 00	
Edgehill, H. I.	3,300 00	306 98	Fraser, A. Y.	2,580 00	
Einfeld, C.	2,580 00	1,792 27	Fraser, J. L.	3,240 00	2,407 97
Elliot, F. C. F.	2,880 00		Fraser, S. J.	3,000 00	
Elliot, A. L. (Sept. 24)...	3,000 00		Fraser, W.	3,276 00	
Ellis, J. B.	3,600 00		Frawley, J. E.	2,400 00	
Elwood, T. H.	2,580 00		Freel, F. W. (Jan. 7)....	3,000 00	
Elworthy, R. T.	4,800 00		Freeman, G. H.	6,500 00	1,271 61
Emmerson, J. B. (July 1)	2,400 00		Freeman, R. B. (Nov. 8)...	2,580 00	
Enright, E. T.	2,700 00	797 55	Fremont, J. (June 25)...	2,800 00	
Ensom, B. E.	3,300 00		Frost, S. R. (Feb. 1)....	3,600 00	2,496 84
Ettenberg, B. R.	2,700 00		Gagnon, A.	3,600 00	
Everettes, A. R.	2,400 00	1,663 61	Gagnon, D. (Nov. 1)....	2,580 00	1,448 75
Fairbairn, G. W.	2,580 00		Gagnon, J. L.	2,580 00	
Falardeau, P. C.	4,500 00		Gallagher, C. S.	2,678 04	482 50
Farewell, C. A. (Apr. 16)...	4,500 00		(Jan. 1)		
Farr, A. R.	2,580 00	1,659 85	Galloway, O. C.	2,400 00	488 87
Farrell, A. M.	2,400 00		Gallup, R. W. (July 1)...	6,000 00	
Faucher, J. A. (Mar. 1)...	2,700 00		Galt, N. M.	4,000 00	
Favreau, M.	2,580 00		Gamache, L. L.	2,580 00	1,796 81
Feilde, J. F.	2,580 00	1,853 64	Ganam, S. A. (Nov. 16)...	2,400 00	
Felteau, J. C. (June 4)...	2,520 00		Gantz, A. (Aug. 17)....	3,600 00	
Ferguson, A. D. (Jan. 1)...	5,000 00		Garand, H.	3,600 00	
Ferguson, G. H.	2,580 00		Gardam, M. G. H.	2,880 00	
Ferguson, J. G.	2,580 00		(Feb. 1)		
Ferguson, M. McQ.	3,600 00		Garcau, F. (Mar. 1)....	2,880 00	
(Feb. 1)			Garland, G. N.	5,300 00	
Ferland, P.	3,500 00		Gasse, A. J. (Oct. 1)....	4,200 00	
Ferrier, J. G. (Aug. 28)...	2,700 00		Gaucher, P. E.	2,880 00	2,779 06
Finlayson, G. D. (July 16)	3,000 00		Gault, K. F.	2,580 00	538 82
Fisher, R. H.	3,300 00		Gauthier, F. B.	2,580 00	
Fisk, G. H.	3,600 00		Gauthier, J. A.	2,580 00	
Fitzpatrick, W. H.	4,200 00		Geldart, W. J.	3,600 00	325 56

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gelly, J. L. E. V. (Aug. 29)	4,500 00	342 46	Harding, P. S.	3,000 00	
Gendreau, H. W.	2,580 00	1,303 85	Hardy, E.	4,000 00	
Gendron, L.	2,580 00		Hardy, G. C. (July 13) ..	3,000 00	
Genaldi, W. T.	2,580 00		Hargreaves, E. J. (Feb. 1)	5,400 00	2,329 47
Germain, P. G.	3,000 00		Harlow, R. A.	3,000 00	
Gibb, J.	5,000 00	360 64	Harmer, F. R.	2,580 00	1,114 01
Gibbons, N. L.	2,580 00		Harper, C. T.	3,000 00	
Gibbs, C. C.	2,580 00		Harris, C. J.	3,300 00	
Gibson, J. D. (Mar. 31) ..	6,500 00		Harrison, A. E. H.	2,580 00	1,113 45
Gibson, T. W.	3,600 00	302 15	Harrison, H. R. (Jan. 1) .	5,000 00	
Giffin, C. R. J. (Jan. 24) .	2,700 00	1,100 00	Hart, W. E.	3,400 00	312 85
Giguere, A.	2,880 00		Harvey, E. G.	2,880 00	
Gillespie, W.	5,000 00		Harvey, K. W.	5,000 00	2,879 52
Gilmore, M. P.	3,600 00	667 95	Hassam, A. H.	2,880 00	
Gingras, R.	2,580 00		Hatfield, G. D. (Nov. 10)	2,580 00	
Girard, G. (Apr. 3)	3,300 00		Hatheway, M. M.	3,000 00	551 87
Girard, J. A.	2,580 00		Hawkins, T.	2,880 00	
Glassey, H. F.	2,580 00		Hayball, B. R. (Mar. 20)	2,580 00	339 98
Goble, L. L.	2,580 00	762 89	Hayes, R. V.	2,460 00	
Godber, F.	2,880 00		Heales, F. O. E.	2,460 00	
Godbout, J. A. (Oct. 12) .	2,700 00		Healey, J. S. (Sept. 23) .	3,000 00	
Godbout, R. E.	5,000 00	515 29	Heaton, J. C. (Mar. 31) .	3,000 00	
Golding, R. F.	2,400 00	561 58	Hebert, P.	2,580 00	
Columbia, M. (Feb. 1) ..	6,000 00	689 30	Hedge, E. G.	2,580 00	
Goodison, G. A.	2,580 00	395 25	Henrichson, J. E.	3,600 00	
Goodwin, H. E.	2,580 00		Herbert, C. H.	5,000 00	1,538 31
Gordon, T. D. (Aug. 2) .	3,800 00	398 62	Hewgill, C. H.	3,600 00	
Gottlieb, C.	2,400 00		Hewitt, C. H.	2,880 00	
Gould, W. C.	3,000 00		Hewitt, G. W.	3,900 00	
Graham, W. F. (June 21)	3,000 00		Hick, W. A.	2,580 00	
Grant, D. J. (Apr. 23) ..	3,900 00		Hill, G. G.	2,580 00	
Grant, L.	5,000 00		Hillier, S. H. (June 3) ..	2,700 00	
Graves, M. F. (Oct. 1) .	2,580 00		Hind, L. J.	2,880 00	836 73
Gray, W. W. (Jan. 6) ...	2,580 00	535 85	Hitchcock, G.	2,580 00	387 75
Green, H. C. (May 1) ...	3,600 00		Hoben, R. D. (Jan. 1) ..	2,580 00	428 00
Green, W. E. (Aug. 17) .	2,400 00		Hodgson, J. J.	2,580 00	
Greenwood, A. W.	2,580 00		Hoffman, H. B. (June 22)	5,400 00	
Greig, D. G.	2,580 00		Hogan, E. J.	2,880 00	1,287 52
Grenier, M. (Mar. 31) ..	2,880 00		Hogarth, C. G. (Oct. 9) .	2,700 00	
Grier, G. A.	2,580 00		Holder, S. L. (Mar. 31) .	3,000 00	
Griffin, A. G. S.	6,000 00	930 88	Hollett, L. R.	2,580 00	
Griffiths, O. (Nov. 1) ...	2,580 00		Holman, H. V. (July 22)	3,000 00	
Grisdale, F. S.	8,000 00	502 72	Holmes, E. E.	2,820 00	
Gronau, F. G.	3,900 00		Holmes, H. W.	2,580 00	
Grundy, G. E. (Aug. 8) .	6,000 00		Holthy, T. C. (Jan. 1) ..	2,580 00	573 69
Guenet, R. (June 26) ...	2,400 00		Homienock, A.	2,580 00	
Guerette, O.	2,956 00		Hook, L. A.	2,580 00	390 60
Guimond, J. B.	2,460 00		Hope, G.	2,580 00	459 68
Gunn, J. D.	2,880 00	349 29	Hope, G. M. (Oct. 18) ..	3,500 00	1,568 64
Gustafson, C. E.	2,580 00		Houlden, G.	2,880 00	873 44
Guter, E.	2,580 00		Housey, J. E.	3,000 00	
Guyot, O.	2,400 00	1,395 78	Houston, G. F.	3,900 00	369 95
Hall, F. W.	3,600 00		Hubbard, G. D.	2,580 00	817 34
Hall, H. D.	2,772 00	430 95	Hughes, R. J. E.	4,500 00	1,361 33
Hall, H. R. (Dec. 1)	3,000 00	534 40	Huneault, L. J.	2,400 00	
Hall, J. G. M.	2,880 00		Hunt, J. J.	2,400 00	
Hamilton, A. S.	3,000 00	394 08	Hunter, G. C.	3,120 00	
Hamilton, D. P.	2,580 00		Hutchison, F. F.	3,600 00	
Hamilton, W. M.	3,600 00	304 21	Hutchon, R. A.	4,800 00	
Hammond, H. W.	2,880 00	1,273 52	Ingalls, W. E.	2,400 00	
Hanlan, J. D.	5,000 00	816 05	Ingram, W. R.	6,000 00	
Hanley, C. L. (Feb. 3) ..	2,580 00	490 88	Inns, H. J. (Mar. 31)...	3,500 00	330 30
Hanson, J. M. (Aug. 27)	2,400 00		Ireland, W. F.	2,700 00	
Harding, M. H.	3,000 00	490 72	Irish, A.	4,800 00	415 80
			Irving, R.	2,580 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Irwin, I. D.	3,600 00		Lalonde, E. A. (Dec. 23) .	3,000 00	1,068 41
Isaac, W. J. S.	3,300 00		Lalonde, G. L.	6,000 00	
Jackson, A. H. (Sept. 1) .	3,600 00		Lambert, R. H.	3,000 00	
Jackson, J. A. (Mar. 31) .	4,000 00		Lambert, W. F.	2,580 00	
Jackson, S. G. (Oct. 1) . .	4,200 00	407 80	Lambie, J.	2,580 00	
Jacques, J. O.	2,580 00		Lamoureux, A.	2,400 00	1,441 09
Jamieson, E.	2,580 00		Landry, A. (Mar. 31) . .	3,000 00	
Jamieson, E. P.	2,580 00		Landry, G. H. (Sept. 10) .	2,580 00	
Jansen, F. A.	2,580 00		Landry, N.	2,880 00	2,477 85
Jarman, A. W. S.	3,600 00	643 10	Landry, R.	2,580 00	1,846 38
Jewett, K. R.	3,300 00		Langevin, J. L.	3,000 00	2,025 13
Jobin, J. A.	2,580 00		Langlais, L.	3,420 00	
Jode, C. L. (Jan. 1)	2,580 00		Lanoix, G.	2,580 00	
Johnson, A. W.	4,800 00	1,085 67	Lapierre, L.	3,000 00	
Johnson, L. I. (Sept. 1) .	2,400 00	713 63	Larsen, L. J. (Jan. 1) . .	3,600 00	
Johnson, R. F.	5,000 00	412 10	Larson, C. R.	3,000 00	
Johnston, J. C. (May 5) .	2,400 00	1,083 18	Lauerman, J. M.	2,580 00	
Johnston, K.	2,880 00		Laurence, T. R.	2,580 00	
Johnston, M. G.	2,400 00		Lauzon, R. G. (Nov. 16) .	2,580 00	
Johnston, S. B.	2,460 00	481 97	Lavallee, R.	2,580 00	
Johnstone, J. B.	3,000 00		Lavoie, E. (Dec. 1)	2,580 00	927 20
Johnstone, J. M.	2,880 00	357 70	Lavoie, S.	3,000 00	
Johnstone, W. J.	2,580 00	1,661 98	Lawson, W. H.	2,700 00	
Jolicoeur, J. H.	2,580 00	904 97	Layton, E. P.	2,580 00	
Jolly, A. E. (Feb. 1)	2,580 00		Leah, H. (Oct. 1)	2,580 00	
Jones, C. S.	3,000 00	308 10	Lebon, L.	2,880 00	355 87
Jones, E. L. (June 6) . .	2,580 00		LeBourdais, D. M.	2,400 00	
Jones, J. T.	2,580 00		(Jan. 2) .		
Judd, A. M. (Nov. 1) . .	2,580 00		Lebrun, W.	2,460 00	
Jukes, M. E. (Jan. 1) . .	2,880 00	320 63	Leckie, W. G.	3,600 00	
Julien, M.	3,300 00		Lederc, A.	2,580 00	479 05
Julien, R. (Mar. 1)	3,000 00		Leduc, G.	2,580 00	
Kalmakoff, M. (May 5) .	4,200 00	325 17	LeDuc, O.	3,000 00	
Kane, L. I.	2,400 00		Leduc, O. D. (May 28) .	3,000 00	
Keirstead, G. G.	2,580 00	308 31	Lefebvre, E.	2,460 00	
Keith, F. M. (Mar. 31) . .	2,580 00		Lefebvre, J. L.	2,400 00	
Keizer, J. T.	2,400 00	325 97	Lefebvre, M. V.	2,700 00	1,344 77
Kellond, H. W. (Nov. 8) .	4,000 00	1,605 36	Lefebvre, R.	2,400 00	
Kendall, S. (Apr. 30) . .	2,700 00		Lefrancois, J. Y.	2,580 00	
Kennedy, W. G.	2,580 00	1,365 78	LeGallais, J. P.	3,500 00	
Kenny, E. A. (Apr. 9) . .	2,400 00		(Mar. 31) .		
Kent, J. L.	2,880 00		Legare, C.	2,400 00	
Kent, W. J.	3,000 00	654 20	Legault, R.	2,400 00	1,286 35
Kenryn, R.	3,000 00		Leger, R.	2,400 00	
Kenward, A. T. (Jan. 22)	2,580 00	1,047 63	Legge, S. C.	4,500 00	340 34
Kerr, W. E.	2,580 00		Lehberg, A. S. (Nov. 1) .	3,500 00	
Kester, F. O. (May 29) . .	2,400 00		Lehberg, F. H.	4,500 00	1,682 45
Kidd, C. S.	3,300 00	2,114 98	Leibovitch, I. R.	2,520 00	
Kidd, P. C.	2,580 00	935 20	Leishman, R. S.	2,580 00	
Kieffer, J. E. H. M.	5,000 00		Leithend, J. T.	3,300 00	912 76
(Oct. 1) .			Leonard, L. A.	2,880 00	
King, H. B. (Mar. 11) . .	6,000 00	2,420 86	Lepine, G. A. V.	2,580 00	
King, M. R. (Feb. 20) . .	6,000 00	4,814 54	Leroux, J. D.	2,880 00	
Kingstone, G.	3,300 00		Lesage, L.	2,700 00	
Kirkpatrick, J. E.	2,460 00		Lesage, R. (Oct. 1) . . .	4,000 00	
Kirkwood, R. A.	2,580 00		Letourneau, M.	3,000 00	
Kyle, D. G.	3,600 00		Levack, D. H.	2,580 00	930 00
Labbe, N. A.	2,580 00	1,002 50	Levy, I. (Oct. 30) . . .	3,300 00	
Labelle, A.	3,000 00		Levy, S. C.	2,580 00	
Lachapelle, G.	2,580 00		Liddell, W. A. (Nov. 28)	4,200 00	
Lachapelle, M. R.	2,700 00		Lidgate, J. A.	2,580 00	
Lackey, W. C. (Feb. 5) .	4,800 00	602 55	Limoges, J. P.	2,880 00	3,067 56
Lacroix, J. A.	2,580 00	2,300 93	Lister, G. A. (Feb. 1) . .	4,500 00	347 08
Lafreniere, J. H.	2,580 00		Little, D. J. (Mar. 1) . .	2,580 00	
Lalande, J. A.	2,580 00	704 13			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Little, W.	4,000 00		Marisseau, J. A.	2,580 00	
Lobley, O.	10,000 00	1,872 92	Marisseau, J. M. (Feb. 3)	2,580 00	
Logan, E. H.	3,600 00	365 40	Marsden, E. R.	3,000 00	
Logan, J. W.	2,400 00		Marsh, E. J. (Feb. 1)....	4,200 00	
Long, W. L.	2,580 00		Marshall, D. (Mar. 31) ..	2,580 00	
Loughheed, N. G. M.	2,700 00		Marshall, D. H. (Apr. 2) .	3,000 00	
Love, J. C.	3,000 00		Marshall, M. T. (Dec. 3)	2,400 00	
Lovell, G. R. (Feb. 1) ..	2,580 00	1,277 91	Martel, J. L.	2,580 00	
Lowndes, C. M.	3,500 00		Martin, G. J.	2,580 00	
Lownie, C. W.	2,580 00		Martin, J. B.	2,580 00	1,634 26
Lowrey, H. C.	3,300 00		Martin, J. M.	5,000 00	572 05
Lugsdin, S. G. (May 1) ..	3,000 00		Martin, J. R.	4,800 00	2,899 30
Lussier, A. (July 10)	2,400 00		Martin, O. C. (Sept. 9) ..	2,400 00	
Lussier, M. A.	2,580 00	489 11	Martyn, A. D.	2,880 00	1,378 63
Lyons, A. I. (Jan. 1)	2,676 00	904 93	Marwick, J. R. (Jan. 7) .	6,000 00	771 80
Lyons, A.	2,400 00		Mason, D. E.	2,580 00	
MacArthur, R. S.	3,000 00	398 40	Mason, D. W.	3,000 00	
(Mar. 31)			Massie, G. A.	2,580 00	
MacAuley, G. (Aug. 1) ..	2,580 00		Masson, W. G.	5,000 00	461 55
MacDonald, A. E.	2,580 00		Matheson, J. C. (Feb. 2) .	2,880 00	
MacDonald, C. W.	2,580 00		Mathews, L. D.	2,580 00	354 00
MacDonald, D. A.	2,400 00	438 06	Mathieu, J. A.	2,400 00	715 83
(Aug. 5)			May, A.	8,000 00	981 87
MacDonald, J. F.	2,580 00	663 27	May, C. R.	2,400 00	
MacDonald, K. C.	2,880 00	396 83	May, Z. B.	2,460 00	
MacDonald, W. D.	3,300 00		Maynes, W. J.	2,880 00	
(Oct. 2)			Mazurette, J. G.	2,580 00	314 55
MacDougall, W. J.	2,820 00	625 70	McAfee, J. C.	3,000 00	
MacEachern, M. E.	3,000 00		McAllister, C. B.	3,000 00	391 10
(June 22)			(Mar. 31)		
MacInnes, F. G. (May 22)	3,600 00		McAllister, H. A.	2,400 00	940 06
MacIntyre, E. F. (Feb. 17)	3,300 00		McBride, C. H.	2,400 00	583 87
MacIver, M. L.	2,580 00		McCallum, J. F. (June 1)	3,600 00	
MacKay, H.	4,800 00	1,217 96	McCallum, L. C.	2,400 00	
MacKay, R. S.	5,000 00	1,337 06	(May 22)		
Mackey, G. A.	3,000 00	1,482 34	McCarthy, D.	3,600 00	
Mackie, A. R.	5,000 00	665 05	McClure, G.	4,000 00	
Mackie, J. A. (Feb. 17) ..	3,540 00		McConnell, H. J.	2,580 00	
MacKinnon, G. T.	3,000 00	778 93	(Mar. 31)		
(Nov. 1)			McConnell, H. L.	2,880 00	1,669 67
MacLeod, R. D.	2,880 00	1,398 55	McCowan, S. (Apr. 30) ..	3,720 00	
MacMillan, H.	2,580 00		McCrae, K. C. (Oct. 1) .	5,000 00	614 05
Macpherson, M. C.	2,580 00	396 32	McCullough, W. B.	2,580 00	
(Nov. 8)			(Nov. 1)		
MacRostie, D. C.	3,800 00	925 80	McCutcheon, L.	4,200 00	
(Feb. 19)			McDaniel, E. B. (Mar. 31)	2,580 00	
MacWorth, P. W.	2,460 00		McDiarmid, J. S.	3,500 00	
Madden, M. (Feb. 1)	2,580 00		(Mar. 31)		
Madgett, A. C. (Sept. 9) .	3,600 00		McDonald, D. A.	3,000 00	
Mahoney, J. J.	2,580 00		(Mar. 21)		
Mahoney, S. D. (Oct. 26)	2,700 00		McDonald, D. W.	2,400 00	
Main, R. W.	6,600 00	1,038 82	McDonald, G. C. (Oct. 3)	3,800 00	
Mainguy, L.	2,580 00		McDonald, J. B.	2,456 80	2,727 16
Major, K. S. (Mar. 31) ..	3,600 00		McEwen, J. W. (Sept. 25)	2,580 00	
Mallett, J. E.	2,880 00		McGeer, D. F.	3,600 00	650 69
Malloy, R. V.	3,200 00		McGill, R. V. (Oct. 1) ..	2,880 00	
Malouin, R.	2,880 00		McGillivray, C. D.	2,580 00	
Maltais, J. L.	2,580 00		McGraw, W. R.	2,580 00	
Manley, P.	4,800 00		McIntosh, F. (Nov. 11) .	2,580 00	585 11
Manser, A. E.	2,580 00	511 37	McIntosh, J. A.	2,820 00	834 12
Marchand, J. A. G.	2,580 00		McIntosh, W. S.	3,000 00	
Marien, E.	2,400 00	389 23	McIntyre, A. M.	4,200 00	
Marien, J. L. (July 15) ..	3,800 00		McIntyre, G. D.	4,200 00	
Marier, A.	3,420 00		McIntyre, W. P.	2,400 00	
Marier, B. J. (Mar. 8) ...	2,580 00	602 41	McIver, C. J.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McKee, C. G. (Apr. 22) .	3,300 00		Musselman, F. K.	2,580 00	1,295 45
McKeown, E. M.	2,520 00		Mustard, J. R. (Mar. 14)	2,400 00	612 11
McKinley, L. A.	4,800 00	1,676 95	Nadeau, J. A.	2,400 00	
McKnight, N. R.	2,580 00	453 15	Nadeau, J. P.	5,000 00	1,298 67
McLaughlin, C. R.	3,000 00		Nadeau, L. E.	6,500 00	402 06
(June 5)			Nadeau, P. A. (Nov. 23)	2,580 00	
McLean, E. P.	2,460 00		Nadon, T.	2,580 00	
McLennan, W. N.	2,580 00		Nairn, D. R.	4,000 00	
McLeod, R. A.	4,200 00	2,109 66	Neal, M. W.	2,580 00	
McManus, J. P.	2,580 00		Neale, H.	3,600 00	1,494 49
McMichael, N.	2,772 00		Needham, C. A.	2,676 00	
McMorran, T. F.	5,000 00		Neely, M.	2,400 00	
(Apr. 17)			Neeson, D.	2,580 00	
McMullen, H.	4,500 00	729 52	Neill, J. D.	4,000 00	
McPhillips, W. H.	5,000 00	349 52	Neilson, J. R.	3,600 00	1,609 01
McQuarrie, S. R.	2,580 00		Nelson, J. L.	3,600 00	
McQueen, R. A.	4,500 00		Nicholl, A. (May 22) ...	3,000 00	
(Mar. 15)			Nicholls, A. B. (Sept. 1)	2,700 00	
McSweeney, G. W.	4,000 00	553 20	Nicholson, A.	3,000 00	662 70
McTavish, F. D.	2,820 00		Nicholson, Alexander ...	2,580 00	
(Sept. 11)			Nicholson, E. M.	3,800 00	1,283 04
Mercier, A. (May 6) ...	2,400 00		Nicoll, S. B.	3,600 00	
Mercier, G.	2,580 00	1,589 67	Niles, W. (Mar. 31) ...	2,700 00	719 80
Merkley, A. D. (Apr. 10)	2,700 00		Noon, F. J. (May 22) ..	3,000 00	
Merrick, J. L. (Mar. 31)	2,880 00		Noreau, J. A.	3,000 00	
Merrix, A. H. (Mar. 4) .	2,580 00		Norman, A. L.	3,800 00	333 98
Michaud, J. J.	2,580 00		Norman, S. J.	3,300 00	365 00
Michaud, J. S.	2,880 00	377 74	Norris, N. L.	2,580 00	
Michel, A. H.	2,400 00		Norton, N. C.	5,000 00	
Migner, L. P.	2,400 00		O'Brien, J. L.	2,772 00	
Mignerone, R.	2,400 00	1,051 93	O'Brien, James L.	2,580 00	
Miles, E. B. (July 1) ...	2,700 00		(Mar. 1)		
Millar, W. E.	2,400 00		O'Hara, D. W.	3,300 00	
Miller, B. B.	2,580 00	1,284 63	O'Higgins, O.	3,500 00	
Mitchell, F. L.	6,000 00		Old, E. H.	4,200 00	
Mitchell, R. S.	3,600 00		O'Neill, T. W.	3,180 00	
Mitchell, W. H.	2,880 00		Orr, D. (June 1).....	3,300 00	
Moffat, G. W. (Mar. 13)	3,900 00	1,622 88	Ouimet, J. M. A.	3,060 00	
Moffat, H. W.	2,580 00		Owen, C. H.	2,880 00	783 98
Moffat, W. L.	3,600 00		Owens, H. T.	2,880 00	
Moffatt, R. B.	3,000 00		Paget, E. B.	5,000 00	369 42
Mogan, J. C. (Sept. 23) .	2,400 00		Paiement, P. E.	2,400 00	
Monahan, P. V.	2,400 00		Painter, R. H. E. (Jan. 15)	4,000 00	
Moncrieff, F. C. (Feb. 8)	3,600 00		Palmer, A. W.	3,600 00	
Monette, M. R.	2,580 00		Panneton, J. J.	4,500 00	
Montambault, A.	2,700 00		Paquet, F. (Apr. 10)....	3,120 00	
Monteith, C. L.	2,880 00	369 54	Paquin, M. (Mar. 25)...	3,000 00	
More, J. H.	2,580 00		Paradis, A. P.	2,880 00	
Morel, N. J.	2,580 00	589 91	Parent, H.	4,200 00	
Moreton, A. E.	2,580 00	872 56	Parent, Herve (Feb. 1)...	2,580 00	
Morin, J. O. (Dec. 1) ...	3,000 00		Parent, P. E. (Mar. 31)...	2,580 00	
Morris, B. W.	3,007 92		Parker, A. D.	2,580 00	
Moscovitch, M. A.	3,000 00		Parker, A. S. (May 21)...	4,000 00	
Moussette, M. (Dec. 1) .	3,600 00		Parkinson, J. F. (Sept. 1)	5,000 00	567 65
Mowat, R. H.	2,580 00		Parkinson, R. M. (June 1)	4,500 00	
Mowbray, G. E. (Mar. 1)	2,640 00	310 32	Parsons, A. H.	3,000 00	857 95
Moxley, J. F.	3,300 00	534 67	Pascoe, J. E. (May 22) .	5,000 00	
Moyer, C. S.	3,000 00		Patchell, J. B. (Mar. 31).	3,000 00	
Moynagh, J. (Apr. 28) .	3,000 00		Patenaude, J. G. (Mar. 1)	3,600 00	
Mulcair, J.	2,580 00		Paterson, D. L.	2,400 00	885 51
Mullan, J. W.	3,000 00		Payne, W. R.	2,880 00	459 00
Mullane, J. C.	2,580 00		Peacey, W. A.	2,580 00	
Mundey, E. L. (Jan. 14)	2,400 00		Peart, J. W.	4,800 00	509 77
Murdoch, W. M.	2,580 00	358 92	Peers, H. W.	2,880 00	546 34

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Pelissier, E. (Mar. 24)...	2,496 00	1,185 88	Robertson, G. S. S.	2,700 00	
Pelletier, G.	2,478 12		Robertson, T. R. B.	3,200 00	406 00
Peltier, L. P.	3,900 00	4,617 95	Robinson, E. J.	4,000 00	
Pennington, C. M.	2,580 00		Robinson, G. S. (Feb. 3) ..	4,500 00	
Pepler, H. B.	2,880 00		Robinson, H. C. (Mar. 31) ..	3,600 00	
Percy, R. W.	2,580 00		Robinson, K. C.	2,580 00	
Perkin, F. W.	3,300 00		Robitaille, O.	3,120 00	496 60
Perkins, R. R. (July 13) ..	2,400 00		Roblin, H. N.	3,000 00	
Perrault, J. (Mar. 17)	5,000 00		Roche, H. J.	2,880 00	
Perrault, J. G. (May 21) ..	2,400 00		Rochefort, E. U.	3,000 00	
Petapiece, D. K.	4,800 00	612 49	Rochon, P. (June 24)	4,000 00	
Pettigrew, J. G. (Oct. 1) ..	2,820 00	301 66	Rodier, A. (Jan. 13)	2,400 00	
Pettis, K. F. (Oct. 11)	3,600 00		Rodier, F. C. (Jan. 7)	3,000 00	
Phelan, W.	3,000 00		Rodomar, O. W.	7,600 00	1,821 47
Phillips, C. R.	3,000 00	338 85	Rogers, C. A.	4,300 00	332 70
Phipps, E. E.	4,000 00	512 85	Rogers, C. F. (Mar. 3)	3,750 00	412 54
Piche, E. (Oct. 23)	2,580 00	993 85	Rose, W. S. (Nov. 1)	2,580 00	
Piche, J. A.	2,400 00		Rosenbluth, G. (June 7) ..	2,820 00	
Pickard, W. J. (June 22) ..	2,400 00		Rosenfeld, G. B.	2,880 00	
Pickford, H. N. (Sept. 3) ..	3,000 00	494 36	Ross, D. B. D. (May 2) ..	2,400 00	
Picotte, J. V.	3,000 00		Ross, G. A. M.	4,200 00	
Pincott, G. S.	6,000 00		Ross, J. C.	5,000 00	888 73
Plumpton, A. F. W.	8,000 00	1,273 08	Ross, P. E.	3,000 00	
Pollock, W. R.	4,500 00		Rothberger, J. T.	2,880 00	
Poole, A. R. (Mar. 31)	2,880 00	402 31	Rother, A.	4,700 00	
Pope, W. L. A.	6,000 00	2,444 02	Rousseau, V. M. (Aug. 6) ..	2,400 00	
Porter, L. H. (Feb. 19)	2,580 00		Rowan, J. H.	2,880 00	
Pouliot, E.	2,580 00		Rowatt, J. A.	3,900 00	
Poupart, A. (Sept. 1)	5,600 00		Rowe, C. A.	3,000 00	
Power, G. C.	3,300 00		Rowland, C. L.	2,580 00	589 49
Precious, H. E.	2,580 00		Rowland, L. O. (Jan. 16) ..	3,300 00	
Prevost, L.	3,000 00		Roy, E.	2,880 00	
Price, C. E.	2,580 00	537 96	Roy, F.	2,400 00	321 95
Primrose, N. (Jan. 4)	3,600 00		Roy, H. E.	4,200 00	1,449 26
Provencher, L.	2,400 00	1,942 23	Roy, J. (Oct. 9)	2,580 00	
Puffer, H. G.	2,580 00	652 30	Roy, J. A.	4,000 00	
Pyke, E. W. (Oct. 8)	2,580 00		Roy, J. E.	2,580 00	
Quinlan, J. J. (May 1)	4,200 00		Roy, L. V. J. (Aug. 12) ..	4,200 00	
Quinsey, F. W. (Mar. 31) ..	2,400 00	461 60	Roy, P. E.	2,880 00	347 68
Racette, L. C.	2,580 00	2,031 93	Rubin, D. I. (Feb. 24)	2,580 00	
Radford, D. N.	2,580 00		Ruffer, P. L. (Dec. 6)	2,580 00	822 24
Raley, G. G. E. (May 1) ..	6,000 00		Rumball, C. E. W.	2,700 00	618 85
Randall, L. C.	3,900 00		Ruppell, J. E. (Feb. 19) ..	3,450 00	488 43
Ranger, P. P. (May 13) ..	3,120 00		Rusconi, A. G.	3,900 00	1,741 88
Raymond, A. (Jan. 18) ..	2,400 00	593 92	Ruttan, C. M.	5,400 00	617 15
Reid, V. J. (Jan. 3)	3,000 00		Ryan, D. (Aug. 15)	3,000 00	
Renton, A. (Feb. 1)	2,880 00		Ryan, F. W.	3,000 00	508 94
Renton, J. M.	3,600 00		Sadler, L. W.	3,600 00	
Reynolds, E. B. (June 22) ..	3,600 00		St. Arnaud, H. J. I.	2,580 00	
Reynolds, F. C. S.	2,880 00		(Oct. 15) ..		
Reynolds, F. O.	3,000 00		St. Denis, O.	2,580 00	1,020 22
Rhind, C. E.	3,300 00	774 24	St. Jean, A. G.	2,580 00	
Rice, C. W.	3,000 00	796 53	St. Laurent, J. R.	2,580 00	1,694 26
Richard, P. (Mar. 31)	3,500 00		Ste. Marie, A. N.	3,000 00	948 17
Riches, T. H.	2,880 00	462 26	(Dec. 18) ..		
Ridler, A. A. (Mar. 1)	4,500 00		Ste. Marie, E. (Mar. 1) ..	2,880 00	
Riopelle, J. A. R.	2,580 00		Ste. Marie, M. (Sept. 23) ..	2,580 00	
Ritchie, R. S.	5,600 00	422 71	Samuel, C. L.	3,300 00	
Ritenburg, W. A.	2,580 00		Sargent, M. E.	2,580 00	
Rivard, R.	2,880 00	342 25	Saunders, E. F.	6,000 00	
Robb, J. S.	2,580 00		Saunders, F. T. W.	6,500 00	3,336 89
Robbins, J.	3,300 00		Saunders, V. L. (July 22) ..	2,400 00	
Robert, J. M. R.	3,000 00		Savard, T. A. (Mar. 1) ..	3,000 00	
Robert, J. P.	2,400 00		Savignac, J. (Mar. 8)	3,300 00	
Robertson, F. M.	2,400 00	667 72	Savoie, A.	7,000 00	548 00
(July 23) ..			Scanlan, A. J.	3,000 00	684 16

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Schaeter, L. E.	4,300 00		Spence, W. F.	7,500 00	1,707 84
Schade, M. H. (Mar. 31) .	4,000 00		Spruille, W. J.	3,900 00	468 57
Schumauder, J. M.	3,600 00		Squire, N. W.	2,460 00	
Schultz, H. H. (Dec. 7) .	4,200 00	1,646 50	Stables, R. J.	2,880 00	507 51
Schultz, R. (Jan. 15) . .	2,676 00		Standish, W. T.	2,880 00	1,082 65
Scott, C. G.	2,400 00		Stanley, O. J. (Dec. 9) .	3,000 00	
Scott, M. L.	2,580 00		Stavert, N. (Oct. 1) . .	2,580 00	
(Nov. 18)			Steiner, H. M. (Feb. 19) .	3,000 00	
Scott, T. D.	2,880 00		Stephens, S. T. (May 1)	4,800 00	
Seaulton, S. M.	2,580 00		Stevens, C. V.	2,580 00	
Seguin, J. O. (Mar. 31) . .	3,000 00		Stevenson, C. S.	3,600 00	
Seldon, F. L.	7,000 00		Stevenson, J. H.	4,000 00	
Senceal, A.	3,000 00		(Mar. 21)		
Shallow, C. R.	2,880 00	1,078 55	Stewart, C. D.	3,600 00	560 34
(Mar. 31)			Stewart, D. A.	2,580 00	
Sharpe, E. H.	4,500 00		Stewart, D. O.	2,520 00	627 34
(July 17)			Stewart, G. B.	2,400 00	
Scharpe, L. C.	2,880 00		(June 17)		
Shaw, J. E.	3,600 00		Stewart, S. I.	2,460 00	
Shaw, R. L.	3,000 00		Stirton, J. J.	3,600 00	380 85
Sheehan, A. B.	2,400 00		Stockton, R.	2,880 00	1,566 35
Shepherd, S. A.	6,000 00	2,395 27	Stoker, H. R.	5,600 00	
Sheppard, R. E.	2,580 00		Stonehouse, C. S.	2,700 00	2,117 98
Sherwood, L. (Aug. 24) .	4,440 00		(Feb. 1)		
Shields, D. M. (Mar. 31) .	2,580 00		Sullivan, C. C.	4,000 00	332 50
Shirlaw, J. D.	2,580 00		Sullivan, J. W.	3,300 00	
Shirley, A. J. (Mar. 1) .	3,300 00		Sutherland, A.	5,000 00	809 24
Shortt, E. A.	3,000 00	679 48	(June 18)		
Shortt, E. M.	2,500 00		Sutherland, E. J.	2,400 00	
Shortt, G. E.	4,320 00*		Sutherland, J. B.	3,900 00	1,304 06
Shuker, W. C.	3,600 00		Sutton, W. E.	4,200 00	
Siddall, E. R.	4,000 00		Sykes, R. C. (Jan. 27) . .	2,580 00	
Sidney, H. V.	4,000 00		Symonds, N. W.	2,700 00	
Simard, G.	2,400 00		(Feb. 14)		
Simons, H.	2,580 00		Symons, A. W.	2,400 00	
Simpson, C. J. (Jan. 1) . .	2,460 00	1,373 65	(Aug. 19)		
Simpson, G.	3,000 00		Tambling, W. J.	2,580 00	
Simpson, H. W. (Jan. 2) .	2,880 00		Tanguay, R. E.	2,880 00	
Simpson, J. M.	2,580 00		Tarbolton, J. S.	3,000 00	
Simpson, R. E. (July 1) .	4,300 00	461 37	Tardif, J. O.	2,880 00	1,987 48
Sinclair, C. R. (May 21) .	2,700 00	339 13	Taschereau, T. W.	3,000 00	
Sinclair, D. J.	6,000 00		Taylor, A. B.	5,000 00	438 18
Sirken, I. A. (Sept. 16) .	2,580 00		Taylor, J.	3,600 00	545 85
Sivers, J. W.	3,800 00		Taylor, J. A.	2,460 00	
Skoad, J. M.	4,000 00		Teeter, W. E.	2,580 00	
Smith, A. G. (Oct. 1) . . .	3,600 00	1,007 58	Tennant, J. B. (Sept. 25)	4,200 00	
Smith, A. T.	4,500 00		Tessier, J. M. (Apr. 2) . .	3,300 00	
Smith, F. (Oct. 7)	3,600 00	339 96	Tevlin, J. J. C.	3,000 00	
Smith, F. H. (Nov. 1) . .	2,880 00		Therriault, P. A.	2,580 00	2,782 23
Smith, F. T.	2,580 00		Thickson, J. N.	3,000 00	
Smith, G. B.	2,580 00	374 32	(Mar. 31)		
Smith, G. M. (Aug. 17) . .	3,000 00		Thomas, D. G.	5,000 00	691 72
Smith, H. C.	4,200 00		Thompson, J. A. (May 6)	2,400 00	
Smith, H. N. (Mar. 1) . .	2,580 00	1,263 78	Thompson, J. H. (Mar. 1)	2,580 00	
Smith, H. W.	2,880 00		Thompson, O. G.	3,000 00	
Smith, I. D. (Oct. 14) . .	3,000 00		Thompson, R. W.	3,120 00	
Smith, I. S. (Sept. 1) . .	2,400 00		(July 2)		
Smith, M. A.	2,580 00		Thompson, W. J.	2,580 00	
Smith, N. C.	3,000 00		Thomson, G. (May 22) .	2,640 00	
Souch, G. T.	2,460 00		Thomson, R. K.	2,580 00	
Souliere, A. E.	2,580 00	559 74	Thorne, E. S.	3,600 00	
(Sept. 16)			Thorsteinson, T. O.	2,700 00	1,041 02
Sparling, F.	3,000 00		Toner, H. A.	2,580 00	
Sparrow, W. H.	2,400 00		Topping, E.	4,200 00	
Spence, E. J.	8,000 00	1,361 94	Tousignant, E.	3,300 00	
Spence, H. M.	2,880 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Tracey, W. R.	3,000 00	529 76	Watson, W. M.	2,580 00	
Trainor, J. A. (Sept. 1) ..	2,400 00		Waud, F. J. (Apr. 2)	3,000 00	
Treadwell, W. G.	2,580 00		Wayman, W. R.	2,580 00	
Trelcaven, T. J.	3,300 00		Weekley, H. A.	2,580 00	1,701 49
(May 7)			Welch, H. W.	4,800 00	
Tremblay, U.	2,580 00		Wells, J. E. (Feb. 19) ...	3,600 00	
Tremblay, W. L.	2,400 00	2,614 81	Wetmore, S. S.	2,400 00	
Tricker, F. S.	2,580 00	380 37	Whale, E. F. (Aug. 29) ..	2,400 00	
Trimble, R. C.	2,880 00		Wheaton, W. C. (July 3)	2,520 00	
Trudel, R. (Dec. 16)	2,580 00	903 04	Wheeler, J. E. (Dec. 23)	2,880 00	
Tucker, R. H.	2,580 00	729 83	White, C. S.	3,600 00	1,719 26
Tudhope, G. B.	2,580 00	1,139 70	White, E. J. (Mar. 31) ..	2,580 00	
Tuft, G. F.	2,580 00	448 51	Whitman, R. H.	3,000 00	1,005 31
Turgeon, P. E. (Nov. 27)	4,200 00		Wiginore, A. D.	3,000 00	
Turnbull, J. O.	2,580 00	672 32	Wilkinson, A.	3,000 00	1,108 39
Turnbull, W. L. (Mar. 17)	2,580 00		Williard, E. W. (Apr. 5)	2,400 00	
Turner, A. B.	3,300 00	1,393 10	Williams, A. L.	3,600 00	
Turner, F. H.	3,300 00		Williams, E. W.	3,300 00	457 96
Turner, M. I.	2,880 00		Williams, G. A. (Mar. 5)	3,500 00	584 20
Upton, J. B.	2,400 00		Williams, G. T. (May 1).	3,000 00	
Uteck, W. G. (Feb. 4) ...	2,580 00	1,251 09	Williams, H. B.	3,000 00	
Vallee, M. (Dec. 9)	3,420 00		Williams, J. L.	2,880 00	318 52
Vallis, L. C.	3,000 00	365 92	Williamson, N. S.	2,580 00	
Vanwart, F. W.	2,880 00		(Mar. 1)		
Vass, J. D.	3,800 00	720 92	Williamson, W. E.	4,500 00	
Vaughan, W. R.	2,580 00		Willoughby, D. P.	2,400 00	908 40
Vergette, V.	2,542 84		Wilson, B. A.	2,880 00	772 74
Verville, J. M.	2,520 00		Wilson, L. J.	3,600 00	
Vezina, F. A. (Apr. 22) .	3,000 00		Wilson, L. M.	2,580 00	424 51
Vezina, L.	2,580 00		Wilson, P. E.	2,400 00	
Viau, J. A.	2,580 00		Wilson, R.	2,580 00	
Vigant, J. R.	2,940 00	673 92	Wilson, R. B. (June 1) ...	2,700 00	
Vogt, D.	3,600 00		Wilson, W. T.	8,500 00	1,725 58
Waldon, W. J.	5,000 00	2,638 96	Wingfelder, J. J.	4,500 00	273 38
Walker, F. E. (May 22) .	5,000 00		Wollaston, R. F.	2,580 00	1,310 45
Walker, J. S.	2,400 00	1,042 75	Wood, T. C.	3,000 00	
Walker, James S.	2,580 00		Woodbridge, A. S.	2,580 00	
(Mar. 31)			Wraith, G. E.	2,880 00	983 70
Walker, R. H.	2,460 00		Wright, C. M. (July 22).	2,400 00	
Wallace, C. G.	3,600 00	355 39	Wright, G. S.	3,000 00	
Wallace, D. B.	3,600 00	404 45	Wright, R. A.	2,580 00	1,578 27
Walsh, G. F.	4,552 20	982 62	Wyatt, A. P.	2,400 00	739 16
Waltham, C. A.	2,580 00	2,385 20	Wyse, G. (Nov. 6)	2,880 00	709 74
(Mar. 31)			Young, G. M.	4,500 00	
Walton, C. K.	3,300 00		Younger, C. W.	4,200 00	735 28
Wand, E. H.	2,880 00		Younger, G. R.	5,400 00	
Ward, G. C.	5,600 00		Youngs, W. H. (June 22)	3,000 00	
Ward, S. H. (Mar. 31) ...	4,000 00				

E. J. Fox received a living allowance, at the rate of \$1,500 per annum, until November 30. C. J. Callister, whose salary was paid by the Department of Agriculture, received a living allowance at the rate of \$1,200 per annum.

The following employees were receiving special allowances as at March 31, 1947, at annual rates listed: H. F. Glassey, \$480; P. H. Linzey, \$480.

The following were paid honorariums at the annual rates listed: K. L. Carter, \$2,500; J. R. Croft (to Oct. 1), \$2,400.

As at March 31, 1947, the following were receiving allowances at the rate of \$15 per diem, and had been paid the amounts indicated:

Honourable Judges—J. A. Barry, \$1,995; B. Boyd, \$3,135; A. Caron, \$705; H. W. Colgan, \$165; M. M. Colquhoun, \$705; J. J. Coughlin, \$2,145; E. W. Cross, \$210; K. L. Crowell, \$165; J. Desmarais, \$3,675; J. B. Dickson, \$885; A. H. Dowler, \$825; C. G. Duffy, \$285; A. A. Dysart, \$1,905; R. M. Edmanson, \$1,260; W. E. Fisher, \$30; L. A. Hanna, \$1,425; M. L. Hayward, \$735; J. A. Jackson, \$2,265; L. Lajoie, \$1,770; A. MacDonald, \$1,680; J. W. MacDonald, \$120; A. R. MacDonell, \$2,985; J. E. Madden, \$1,665; J. P. Madden, \$870; G. Marin, \$3,045; C. W. A. Marion, \$675; J. A. McGeer, \$870; G. McPhee, \$1,830; R. Millar, \$1,755; J. T. Mulcahy, \$150; G. Patterson, \$750; A. Pettigrew, \$1,200; J. A. D. Plouffe, \$1,320; J. C. Reynolds, \$870; W. T. Robb, \$795; A. Roberts, \$795; J. G. A. Robertson, \$435; B. W. Roscoe,

\$225; L. Roy, \$4,485; J. L. Ryan, \$585; W. F. Schwenger, \$1,530; J. A. Shea, \$1,830; V. R. Smith, \$825; H. W. Whittle, \$2,625; E. D. Woodburn, \$60.

District Magistrates—H. Achim, \$585; J. F. Bugeaud, \$525; A. Gaudet, \$1,020; A. Michaud, \$1,140; J. Poisson, \$600; A. Regnier, \$1,230.

P.C. 33/2662, April 17, 1945, authorized the payment of an allowance to S. A. Shoemaker of \$25 per day for each day actually engaged in hearing rental appeals and applications. Payments amounted to \$1,825.

The following employees, whose salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: G. H. Adam, \$1,203.30; E. L. Adames, \$385.77; J. A. Aldwinckle, \$761.01; E. R. Allen, \$395.17; A. G. Allibon, \$399.96; P. Anderson, \$1,644.13; P. J. Anderson, \$387.78; H. N. Argue, \$711.81; W. Armstrong, \$949.42; W. E. Armstrong, \$560.79; W. J. Armstrong, \$356.50; C. J. Arthur, \$697.70; J. L. Arthur, \$493.10; H. R. Atkinson, \$1,351.25; A. J. Attree, \$1,341.05; H. T. Attwell, \$329.21; L. G. Atwell, \$1,163.90; A. T. Baker, \$2,272.09; B. H. Ballantyne, \$923.57; A. Baptie, \$1,491.43; W. F. Barrett, \$585.38; D. H. Beattie, \$655.62; G. A. Beattie, \$1,314.07; F. G. Beauchamp, \$1,443.86; W. J. Beaulieu, \$1,135.63; G. A. Beaumont, \$1,293.38; R. S. Beischel, \$539.16; W. C. M. Bell, \$467.35; W. J. Bell, \$1,479.28; R. Bellavance, \$1,522.82; F. G. Belleperche, \$936.03; L. M. Bennett, \$602.33; L. Benny, \$2,120.69; R. Bernard, \$440.49; W. L. Bertrand, \$1,923.86; J. H. Berube, \$1,076.18; J. H. Bicknell, \$1,256.20; D. Bird, \$1,171.66; G. Boisclair, \$1,113.67; Y. Bordeleau, \$1,051.68; F. H. Boucher, \$912.05; T. Boucher, \$1,352.11; N. W. Boughner, \$582.77; L. P. Boulanger, \$1,773.95; J. A. Bourget, \$336.13; J. E. Boyer, \$323.67; F. V. Bradley, \$558.88; B. N. Brouch, \$1,958.64; M. W. Brook, \$1,004.93; H. T. Brown, \$753.49; J. A. Brownlee, \$953.27; J. F. Bulger, \$1,201.62; F. T. Bunting, \$575.09; J. W. Burton, \$707.72; G. L. Button, \$1,491.25; M. E. Cadieux, \$640.19; H. P. Campeau, \$313.86; R. Campeau, \$1,149.24; L. Cantin, \$713.85; L. Carrier, \$753.64; C. H. Carruthers, \$1,170.43; M. E. Castle, \$1,616.75; G. Catherwood, \$1,162.81; J. A. Cavanagh, \$3,080.64; A. R. Cawley, \$914.57; E. Charest, \$1,691.21; L. Charest, \$594.39; J. M. Charette, \$1,686.83; W. W. Charron, \$2,214.66; F. Chevalier, \$528.07; A. Clark, \$333.75; W. Clark, \$714.55; W. G. Clark, \$417.26; A. A. Clarke, \$1,261.47; H. Cleroux, \$547.71; F. H. Coles, \$530.30; P. Collard, \$1,437.83; H. J. Collier, \$1,074.67; M. Collin, \$370.08; J. P. Collins, \$541.54; R. C. Comeau, \$1,209.19; E. R. Cooke, \$478.39; L. Cordeau, \$2,798.14; G. H. Cormier, \$1,093.35; J. H. Cote, \$1,398.24; G. M. S. Cowan, \$843.82; J. A. Croft, \$323.99; M. R. Cummings, \$744.04; C. B. Dagg, \$356.53; J. R. Daley, \$743.79; J. A. Dalrymple, \$727.02; L. Dansereau, \$876.56; L. Daoust, \$724.30; J. L. E. De Bellefeuille, \$337.17; J. H. De Montigny, \$494.62; R. Desilets, \$1,383.39; J. A. Devine, \$935.01; P. K. Dickens, \$843.27; L. P. Dionne, \$795.55; A. G. Dirkman, \$341.15; J. G. Donaldson, \$650.31; A. F. Doyle, \$1,016.90; R. Drolet, \$1,141.69; A. P. Dube, \$1,171.79; R. Dube, \$441.16; A. Ducharme, \$1,190.96; C. Duchesne, \$757.62; C. Duliex, \$1,005.54; C. O. Dumais, \$1,415.27; J. W. Eamer, \$961.81; J. K. Edgar, \$1,012.84; G. A. Edmondstone, \$758.81; E. A. Ellis, \$612.74; A. H. Erdahl, \$1,277.49; M. Ethier, \$823.11; R. H. Falconer, \$1,141.22; A. M. Fee, \$623.67; E. C. Ferguson, \$1,850.75; W. W. Findlater, \$680.27; W. A. Findlay, \$799.72; W. J. Flack, \$438.10; G. E. D. Fletcher, \$917.81; E. E. Forgues, \$1,582.41; S. A. Forrest, \$912.13; L. Fortin, \$532.13; S. T. Fraser, \$929.69; O. Fregeau, \$1,827.64; N. C. Friday, \$2,139.51; R. Gagne, \$1,197.97; J. A. Gagnon, \$650.33; L. E. Gardiner, \$424.65; A. Garon, \$344.06; E. D. Gaudet, \$1,178.25; A. Gaudreault, \$615.23; A. L. C. Gauthier, \$356.18; G. Gauthier, \$1,282.72; G. Genest, \$1,128.57; A. Genois, \$632.39; W. E. George, \$326.47; O. Giguere, \$1,034.78; H. B. Gilbert, \$1,530.34; P. Giles, \$705.38; W. H. Gillis, \$676.65; J. Girard, \$698.78; L. Girard, \$374.23; E. H. Good, \$941.07; E. W. Gordon, \$552.07; A. U. Gosling, \$1,511.47; G. Goss, \$693.96; L. Gosselin, \$494.74; M. D. Grant, \$1,714.56; E. Gray, \$495.37; F. R. Gregor, \$985.80; J. G. Greenwood, \$784.24; W. P. Gremmer, \$449.84; P. E. Guay, \$1,660.88; G. R. Guthrie, \$1,230.56; H. E. Hall, \$640.81; J. E. B. Hallett, \$661.37; R. Hamel, \$687.98; M. M. Hanna, \$2,148.47; J. A. Hastings, \$797.88; G. O. Hebert, \$378.77; J. P. E. Hebert, \$343.70; J. N. Hennessy, \$695.33; A. Henry, \$657.01; F. Henry, \$388.86; J. L. Herman, \$592.36; A. S. C. Hewett, \$386.20; W. Hewson, \$1,187.20; D. Hill, \$869.71; M. A. Hinton, \$1,687.24; J. R. Hivon, \$1,737.18; H. R. Hocking, \$422.54; H. J. Holmes, \$662.79; W. H. Holmes, \$540.12; G. P. Hoskins, \$1,213.77; J. J. Hunt, \$1,571.59; W. W. Hunter, \$434.64; J. E. Hutchinson, \$608.37; R. E. Hyatt, \$1,066.55; W. Ingalls, \$415.02; B. H. Jennison, \$549.47; J. G. Jewell, \$693.72; G. J. Jodin, \$1,180.78; N. C. Johnson, \$1,055.69; A. J. Johnston, \$342.34; E. G. Johnston, \$727.66; J. L. H. Johnston, \$1,733.53; W. T. Johnston, \$716.21; L. D. Joncas, \$342.60; H. H. Jones, \$539.42; J. C. Jones, \$455.65; R. W. Jupp, \$766.25; C. V. Kay, \$769.89; G. W. Keck, \$460.07; F. J. Kelly, \$428.85; W. Kernaghan, \$923.70; C. Kershaw, \$511.89; C. A. Keyes, \$714.21; D. King, \$941.88; W. A. Kirby, \$908.24; W. Kunnas, \$1,956.16; L. Laberge, \$1,011.22; M. Labreche, \$3,041.33; J. A. Lacasse, \$375.38; J. Lacroix, \$831.17; A. A. Laferte, \$1,090.74; H. Lafleur, \$510.15; J. W. Lageson, \$693.43; A. Lahaie, \$1,079.29; L. Lamontagne, \$1,895.61; E. I. Lamontain, \$820.90; W. E. Landers, \$787.84; G. L. Landry, \$1,165.44; G. E. Langlois, \$441.55; V. B. Lankin, \$938.63; L. Lanoue, \$2,051.09; A. Laplante, \$1,455.06; A. E. Lariviere, \$885.16; E. Lariviere, \$446.14; L. Larose, \$710.66; J. A. Latour, \$702.70; J. L. Lauzon, \$1,029.78; E. Lavier, \$924.50; O. Lavoie, \$467.90; J. Law, \$481.78; J. E. Leclerc, \$499.12; M. C. Lecours, \$1,469.97; G. Leeming, \$1,502.57; L. Lefebvre, \$2,231.27; J. A. Lefrancois, \$2,133.31; T. C. Le Gros, \$1,001.48; J. E. Lemay, \$2,080.54; L. Lepine, \$540.92; E. Lesbirel, \$406.50; T. Levasseur, \$349.93; E. Levesque, \$1,522.95; J. A. Lewis, \$344.49; M. L'Heureux, \$1,507.50; J. R. Lind, \$307.70; A. W. Lindsay, \$528.87; H. M. Linnell, \$1,244.89; G. London, \$1,023.97; P. Loranger, \$1,212.44; F. C. Love, \$347.61; M. Macauley, \$689.69; W. J. MacDonald, \$710.20; A. B. MacInnes, \$1,914.57; M. MacKenzie, \$325.01; J. A. MacKimmie, \$807.56; A. N. MacLeay, \$678.71; H. MacNeil, \$1,118.75; W. R. MacNeill, \$731.12; T. C. Mahoney, \$789.48; J. F. Mainville, \$552; R. Malette, \$329.40; H. Marineau, \$587.34; R. H. Marks, \$386.81; L. P. Martel, \$725.86; G. A. Martin, \$545.51; W. Martin, \$1,574.97; C. A. Mason, \$571.50; R. Matte, \$1,589.67; St. G. Matte, \$575.82; A. A. McAskile, \$938.16; J. McAskile, \$1,043.74; E. C. McBretnay, \$945.10; R. McClelland, \$352.59; J. S. McConkey, \$593.04; C. J. McDonald, \$537.75; P. McGreevey, \$638.35; A. McIntosh,

\$715.86; J. A. McIntyre, \$825.78; H. K. McKay, \$730.49; J. McKinlay, \$829.25; R. A. McMahon, \$704.26; R. M. McMillan, \$1,644.09; W. McQuitty, \$514.48; A. Mercille, \$967; C. L. Merritt, \$2,033.12; P. Meunier, \$1,313.86; J. A. Michaud, \$1,739.59; A. R. Milette, \$1,417.44; A. C. Miller, \$1,159; P. Mills, \$530.49; J. C. Mitchell, \$1,503.96; S. W. Mitchell, \$978.98; R. G. Moffat, \$546; H. F. Mohan, \$323.32; C. O. Mollberg, \$2,022.33; R. H. Moore, \$820.45; W. J. Moore, \$1,167.87; Wm. J. Moore, \$1,031.68; M. G. Moreland, \$509.74; W. A. Moffitt, \$704.18; J. A. Morin, \$547.82; J. L. Morin, \$1,358.88; L. Morningstar, \$311.57; E. E. Morton, \$1,266.51; A. E. Murock, \$635.55; J. C. Murray, \$722.20; R. B. Murray, \$686.94; E. J. Newman, \$1,159.67; E. Newmiller, \$500.81; S. H. Nichols, \$1,152.51; L. H. Nickerson, \$1,006.62; L. Nolin, \$446.07; P. E. O'Donnell, \$605.09; B. A. Ogilvie, \$324.17; W. G. Oliver, \$1,544.92; H. O'Rourke, \$985.54; W. Orr, \$1,019.67; H. Osburn, \$1,123.92; L. Ouellet, \$970.89; A. Pare, \$980.70; M. R. Pare, \$561.75; L. Parent, \$717.90; L. Parizeau, \$1,625.48; E. L. Parker, \$681.34; J. L. Parrott, \$487.16; W. M. Parry, \$300.29; W. J. Patterson, \$656.74; L. Pédneault, \$601.95; L. P. Pelletier, \$1,493.43; C. O. Pelouquin, \$344.18; C. Perks, \$336.21; J. J. Perrault, \$459.83; M. Perreault, \$1,020.15; R. Perusse, \$2,070.86; G. T. Peterson, \$438.63; P. Philipson, \$475.78; K. K. Pinsky, \$763.25; M. Plessis-Belair, \$739.30; P. G. Plummer, \$1,301.93; J. C. Poirier, \$599.98; J. R. Poirier, \$1,528.23; W. A. Pope, \$1,872.64; G. H. Porter, \$884.69; W. L. Porter, \$720.83; G. H. Potter, \$639.54; C. P. Potts, \$447.71; J. A. Presley, \$543.72; J. L. Quesnel, \$834.40; M. Racicot, \$1,038.95; D. Rafalant, \$426.13; C. E. Rawn, \$367.87; P. W. Regan, \$816.69; W. G. Rice, \$1,478.73; J. G. Richardson, \$1,525.55; C. O. Rimmer, \$371.65; R. Riopelle, \$1,088.44; J. R. Roch, \$2,212.80; P. Rochefort, \$1,757.26; J. L. Rousseau, \$749.66; L. Roy, \$436.61; A. R. Rundle, \$369.70; W. R. Rutherford, \$633.26; C. F. Rymal, \$355.85; G. St. Jean, \$1,504.45; G. St. Jean, \$1,613.49; G. St. Pierre, \$453.36; J. W. Sabourin, \$555.85; M. Saillant, \$485.14; E. Savage, \$589.34; C. M. Scott, \$928.35; F. J. Scott, \$1,115.40; G. T. Scott, \$476.74; W. F. Seldon, \$1,080.27; J. Sevigny, \$1,588.34; G. Shafer, \$425.41; A. B. Sheehan, \$512.28; C. B. Short, \$327.80; M. G. Short, \$443.09; R. Simard, \$376.69; J. H. Sinclair, \$1,769.63; J. L. Smith, \$418.61; W. J. Smith, \$1,521.18; R. E. Snelgrove, \$592.26; P. E. Solis, \$575.43; J. Sonheim, \$1,172.93; G. D. Speedy, \$1,357.81; M. E. Sprake, \$1,510.27; R. J. Stinson, \$852.19; B. J. Stocker, \$1,118; R. H. Stocks, \$1,267.28; R. F. Stothers, \$602.59; P. G. Strohm, \$2,289.11; E. C. Taylor, \$770.57; F. W. Taylor, \$1,738.99; A. J. Thompson, \$587.04; E. B. Thompson, \$701.91; R. C. Thomson, \$679.15; H. V. Thornadyke, \$1,123.84; J. Thornwell, \$996.67; D. C. Tierney, \$1,317.36; A. Titmus, \$1,137.15; M. Tittley, \$576.10; J. Tod, \$843.55; S. Townsend, \$1,125.90; J. A. Tremblay, \$340.79; L. Tremblay, \$1,101.50; J. Trempe, \$1,382.70; J. A. Trempe, \$1,205.60; G. K. Tudhope, \$341.85; M. J. Turnbull, \$1,026.06; V. H. Turple, \$637.98; F. W. Uden, \$1,540.83; A. O. Vaillancourt, \$1,012.40; G. Valiquette, \$1,780.60; E. Vallieres, \$668.39; J. W. VanBuskirk, \$1,953.59; J. A. Vary, \$312; C. E. Vezina, \$1,793.55; G. Viel, \$517.35; G. Vigeant, \$1,372.26; H. E. Vincent, \$689.76; E. Violette, \$532.62; E. H. Waddell, \$606.32; W. H. Walker, \$350.91; M. J. Wenaus, \$336.47; J. R. Wetherall, \$421.55; L. Wight, \$1,708.10; P. L. Wilkins, \$1,397.26; H. T. Willis, \$1,307.57; J. W. Williston, \$516.64; D. T. Wilson, \$466.08; J. S. Wilson, \$1,393.57; T. S. Wilson, \$1,249.93; V. O. Wiseman, \$1,077.65; A. J. Wright, \$1,136.30.

Travelling expenses of J. E. Blakeman and G. M. Stewart are included in those shown under the Department of Agriculture, Vote 21 and those of N. A. MacRae are included under Vote 14 of that Department.

The following persons, serving the Board without remuneration, were paid travelling and living expenses of \$300 or over: J. Atkins, \$376.15; J. Ball, \$510.80; H. H. Bloom, \$967.58; R. P. Bower, \$972.21; A. Bradshaw, \$1,393.89; C. H. Browne, \$650.87; L. Cameron, \$456.75; W. A. Downs, \$1,126.33; A. Y. Eaton, \$1,153.43; J. Emery, \$3,675.73; M. Enkin, \$769.81; J. H. Portier, \$1,762.48; G. F. Fricke, \$883.60; G. M. Gilchrist, \$336; D. Gordon, \$765.14; C. Graham, \$1,656.22; W. M. Grant, \$2,158.06; E. T. Griffiths, \$767.09; F. C. Hayes, \$564.20; H. J. Hobbins, \$1,467.28; H. T. Johnston, \$2,717.76; E. J. King, \$304.32; C. S. Leckie, \$906.17; A. Legare, \$524.06; W. J. W. Lennox, \$1,065; H. S. Leybourne, \$1,193.01; E. MacKenzie, \$575.09; J. A. Martin, \$536.88; F. D. Mathers, \$770.39; M. W. McCutcheon, \$523.80; J. E. McIntyre, \$360.65; J. A. McKay, \$3,583.11; A. N. McLean, \$375.13; A. McMillan, \$410.65; E. A. Millar, \$856.66; F. W. Millington, \$441.30; W. H. Nolan, \$519.51; K. H. Olive, \$1,476.65; W. H. O'Reilly, \$572.61; G. S. Peart, \$469.10; C. A. Pemberton, \$1,219.35; F. G. Ri-borough, \$1,890.85; G. G. Ross, \$441.12; B. H. Sanders, \$2,069.11; H. T. W. Sherwood, \$883.62; H. G. Smith, \$1,158.55; H. S. Smith, \$483.39; W. H. Stoker, \$1,818.36; H. L. Taggart, \$416.56; K. W. Taylor, \$851.80; J. H. Thomson, \$1,444.28; F. A. Wilson, \$354.05; O. C. Wilson, \$1,000.37; D. M. Wylie, \$346.20.

The following Honourable Judges were paid travelling and living expenses of \$300 or over: B. Boyd, \$792.15; H. W. Colgan, \$385.20; M. M. Colquhoun, \$455.40; E. W. Cross, \$407.04; L. A. Hanna, \$1,213.38; A. R. MacDonald, \$669.50; J. E. Madden, \$803.61; G. W. McPhee, \$815.02; C. W. A. Marion, \$302.45; J. A. S. Plouffe, \$530.74; A. Regnier, \$618.29; J. C. Reynolds, \$471.95; W. T. Robb, \$651.85; W. F. Schwenger, \$382.40; V. R. Smith, \$387.13.

Suppliers receiving \$5,000 or over were as follows:

- A *Travelling Expenses.* Trans-Canada Air Lines, \$32,126.69 (this amount is also included in travelling expenses of employees).
- B *Printing.* Department of Public Printing and Stationery, \$660,256.21.
- C *Stationery.* Department of Public Printing and Stationery, \$76,917.02.
- D *Telephones.* Bell Telephone Company of Canada, Ltd., \$165,583.78; British Columbia Telephone Company, \$9,587.80; Manitoba Telephone System, \$5,414.99; Maritime Telegraph & Telephone Company, Ltd., \$9,726.10; New Brunswick Telephone Company, Ltd., \$5,036.07; Province of Saskatchewan Department of Telephones, \$5,372.87.

- E Telegrams.** Canadian National Telegraphs, \$14,045.95; Canadian Pacific Railway Company, \$14,905.85.
- F Legal and Audit.** Leon D. Crestohl, \$9,854.19; T. McNicoll, \$9,459.62; J. P. O'Reilly, \$5,626.25; H. W. Riley, \$6,935.99; John L. Ross, \$5,610.59; Robt. Turgeon, \$5,015.75.
- G Advertising.** Advertising Agencies of Canada, \$338,600.15; Bomac Electrototype Company Ltd., \$5,509.78.
- H Postage.** Post Office Department, \$230,848.14.
- I Freight and Express.** Canadian National Railways, \$12,094.73; Canadian Pacific Railway Company, \$10,250.97; Brinks Express, \$16,581.35.
- J Local Ration Boards.** City of Montreal, \$15,872.92; City of Toronto, \$7,982.05; City of Vancouver, \$5,735.90.
- K Ration Coupon Banking.** Bank of Montreal, \$100,682.23; Bank of Nova Scotia, \$46,638.86; Bank of Toronto, \$23,461.79; Banque Canadienne Nationale, \$74,599.12; Canadian Bank of Commerce, \$100,991.53; Dominion Bank, \$24,010.60; Imperial Bank of Canada, \$35,590.98; Provincial Bank of Canada, \$7,557.22; Royal Bank of Canada, \$116,657.83.
- L Sundries.** P. S. Ross & Sons (Chartered Accountants), \$5,426.96.

Vote 489 (and Vote 684, Further Supplementary Estimates)**Wartime Prices and Trade Board—Commodity Prices Stabilization**

Corporation	100,000,000 00	
Less Advances	11,221,415 90	
		88,778,584 10
Expenditures	\$ 88,778,584 10	

P.C. 9870, December 17, 1941, as amended by P.C. 5863, July 7, 1942, authorized the Minister of Finance to cause the incorporation and organization of the Commodity Prices Stabilization Corporation Limited as a Crown Company under the Companies Act, 1934, and to execute an agreement with the Corporation authorizing it to perform such duties and to enter into such transactions as the Minister or the Wartime Prices and Trade Board may authorize or direct it to perform for the purpose of assisting the Wartime Prices and Trade Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies and bulk purchasing in accordance with principles formulated by the Wartime Prices and Trade Board and approved by the Minister. Under the same authority, the Corporation was empowered to carry on its duties and responsibilities through the incorporation and organization of subsidiary companies, and under this provision a subsidiary, Wartime Food Corporation Limited, was established. The Order in Council authorized the Minister, with the approval of Treasury Board, to advance funds for administrative and other expenses of the Corporation. The advances are recorded in Loans and Advances (shown under Open Accounts further on in this section). Expenses of the Corporation are met from these advances and, periodically throughout the year, the account is credited and expenditure debited with such expenses.

P.C. 5235 of December 19, 1946, authorized the transfer to this Corporation of the net assets of the Canadian Wool Board Limited while P.C. 328 of January 28, 1947, authorized similar action with respect to those of Wartime Food Corporation, Limited, a subsidiary of the Corporation. The amount of \$11,221,415.90 charged to advances in the current fiscal year is made up as follows:

Advances—March 31, 1947	40,017,910 48
Less Transfer of Net Assets, Canadian Wool Board Limited.....	4,416,320 97
	35,601,589 51
 Advances—March 31, 1946:	
Commodity Prices Stabilization Corporation Limited.....	24,054,495 94
Wartime Food Corporation Limited.....	325,677 67
	24,380,173 61
 Net Increase in Advances.....	\$ 11,221,415 90

The Balance Sheets as at March 31, 1947, or at the date of transfer and operating statements for the present fiscal year, or portion thereof, as furnished and certified by the Auditor General will be found in Appendix 6 to this section, page F—80.

Vote 685 Wartime Prices and Trade Board—Canadian Wool Board Limited.....	540,673 64
Expenditures	\$ 540,673 64

P.C. 1835, March 10, 1942, authorized the Minister of Finance to cause the incorporation and organization of the Canadian Wool Board Limited as a Crown Company under the provisions of the Companies Act, 1934, and to execute an agreement with the company authorizing it to perform such duties and to enter into such transactions as the Minister or the Wartime Prices and Trade Board may authorize or direct it to perform with respect to the acquisition, conservation and distribution of domestic and foreign wool and related products as may be deemed necessary. Under the same authority, the Minister may, with the approval of the Treasury Board, advance funds for administrative and other expenses of the Company. Advances are recorded under Loans and Advances (see Open Accounts further on in this section); expenses are met from these advances and, periodically throughout the year, the account is credited and expenditure debited with such expenses.

During the fiscal year 1945-46, no advances were made to the Company, the transactions representing a charge to the War and Demobilization Allotment of \$116,686.92, being the net loss for that year, and cash repayments by the Company amounting to \$6,500,000.

P.C. 5235, December 19, 1946, directed (a) the transfer, as at the close of business on December 31, 1946, of the assets and liabilities to Commodity Prices Stabilization Corporation Limited, (b) the rescinding of P.C. 1835, March 10, 1942 and (c) the surrender by the Company of its charter.

As at December 31, 1946, the outstanding balance of advances had been reduced by cash repayments from the Company of \$1,500,000 leaving a net balance of \$4,956,914.61. The Balance Sheet and Operating Statement as certified by the Auditor General showed a net loss for the period April 1 to December 31, 1946 of \$540,673.64 and the above Vote was obtained to cover this loss. The remaining amount of \$4,416,240.97, together with capital stock of \$80, which represented the net assets of the Canadian Wool Board Limited, was then transferred to the Commodity Prices Stabilization Corporation Limited.

The Balance Sheet as at December 31, 1946, and Operating Statement for the period April 1 to December 31, 1946, as furnished and certified by the Auditor General will be found in Appendix 6 to this section, page F-80.

Vote 490 (and Vote 686, Further Supplementary Estimates) Advances to Canadian Wheat Board for payments to millers and other manufacturers of wheat products..	26,000,000 00
Expenditures	\$ 26,000,000 00

The above amount represents further advances made to the Canadian Wheat Board under authority of P.C. 3922, September 19, 1946, to provide for payments during the 1946-47 crop year.

The following statement displays the transactions in this connection, subsequent to those detailed in Public Accounts, 1946 (Page F-34).

	Dr.	Cr.
Balance to be accounted for—March 31, 1946.....	2,227,036 25	
Advances, 1946-47	26,000,000 00	
Accountings in the form of statements certified by the Comptroller of the Canadian Wheat Board—		
(a) Net payments during 1946-47.....		23,594,953 20
(b) Net rebates of drawback received under profit control through the Commodity Prices Stabilization Corporation, Ltd., April 1, 1946, to March 31, 1947.....	910,861 81	
(c) Costs incurred in the administration of drawback payments to flour millers and processors for August 1, 1945, to July 31, 1946.....		39,121 38
Balance to be accounted for.....		5,503,823 48
	<u>\$ 29,137,898 06</u>	<u>\$ 29,137,898 06</u>

Firms receiving amounts totalling \$5,000 or over during the current fiscal year are as follows: Arya Flour Mills, London, Ont., \$7,609.93; Aurora Flour & Feed Mills Ltd., Aurora, Ont., \$5,535.06; Buckenfield's Limited, Vancouver, B.C., \$5,092.79; Byers Flour Mill, Camrose, Alta., \$18,767.41; Caledonia Milling Company, Caledonia, Ont., \$17,643; Campbell & McNab, Douglas, Ont., \$11,346.22; Canadian Postum Co., Ltd., Toronto, Ont., \$35,530.07; Canadian Shredded Wheat Co., Ltd., Niagara Falls, Ont., \$56,085.39; Chalmers Milling Company, Toronto, Ont., \$12,272.25; S. J. Cherry & Sons Ltd., Preston, Ont., \$86,808; Collingwood Milling Company, Collingwood, Ont., \$17,652.66; Consumers Co-op Mills Ltd., Outlook, Sask., \$34,318.37; Copeland Flour Mills Ltd., Midland, Ont., \$561,219.22; Dundas Milling Company, Dundas, Ont., \$16,313.05; Dutton Milling Co., Ltd., Dutton, Ont., \$12,689.61; Ellison Milling & Elevator Co., Ltd., Lethbridge, Alta., \$332,401.88; Great Star Flour Mills Ltd., St. Mary's, Ont., \$115,628.97; Henkel Flour Mill, Chesley, Ont., \$16,399.55; Hunt Milling Corporation, London, Ont., \$55,468.57; Wm. Knetchel & Sons Ltd., Hanover, Ont., \$31,510.74;

Lake of the Woods Milling Co., Ltd., Winnipeg, Man., \$4,104,018.79; Lakeside Milling Company, Toronto, Ont., \$250,414.08; Maple Leaf Milling Company, Ltd., Toronto, Ont., \$3,684,940.57; McCarthy Milling Company, Streetsville, Ont., \$166,618.14; McDonald & Robb, Valleyfield, Que., \$75,742.21; Melville Milling Company, Melville, Sask., \$17,222.12; North West Mill & Feed Co., Ltd., Edmonton, Alta., \$28,869.08; Ogilvie Flour Mills Co., Ltd., Winnipeg, Man., \$3,564,613.27; Paris Flour Mills, Paris, Ont., \$5,948.41; Prairie Cereals Limited, Edmonton, Alta., \$5,796.77; Purity Flour Mills Ltd., Toronto, Ont., \$2,983,553.21; Quaker Oats Co. of Canada Ltd., Chicago, Illinois, \$1,051,613.22; Redberry Food Products, Saskatoon, Sask., \$7,150.50; Robin Hood Flour Mills Ltd., Moose Jaw, Sask., \$5,000,260.53; Rockport Flour Mill, Magrath, Alta., \$11,247.78; St. Lawrence Flour Mills Limited, Montreal, Que., \$979,381.46; Soo Line Mills Ltd., Winnipeg, Man., \$132,778.69; Steinbach Flour Mill, Steinbach, Man., \$14,294.43; Strathroy Flour Mills, Strathroy, Ont., \$22,280.73; Swift Current Flour Mills Ltd., Swift Current, Sask., \$49,570; Tavistock Milling Co., Ltd., Tavistock, Ont., \$39,913.03; T. H. Taylor & Co., Ltd., Chatham, Ont., \$203,660.33; Union Supply Co., Ltd., Rosthern, Sask., \$12,221.94; Waskesiu Mills Limited, Prince Albert, Sask., \$15,078.94; Weyburn Flour Mills, Weyburn, Sask., \$83,398.70; Winkler Milling Company, Winkler, Man., \$11,016.94; Yorkton Milling Co., Ltd., Yorkton, Sask., \$31,973.21.

Vote 491 Employees' Plan—Victory Loans—Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	240,650 00	240,650 00	233,714 02
Other Pay-list Items.....	2,430 00	2,430 00	2,350 26
Sundries, including Printing, Stationery, Express, etc.....	22,000 00	22,000 00	9,577 42
	<u>\$ 265,080 00</u>	<u>\$ 265,080 00</u>	<u>\$ 245,641 70</u>

This vote was provided for expenses in connection with recording instalment payments and issuing, registering (where necessary) and mailing Victory Loan and Canada Savings bonds in respect of certain members of the public service of Canada.

As of March 31, 1947, there were 136 salaried employees being paid from this account.

Vote 492 Employees' Plan—Victory Loans—Replacement of bonds lost in mails and reimbursement of accounts incorrectly charged with repayments.....	5,000 00
Expenditures	\$ 525 88

Payments were made under authority of Treasury Board Minute, T.318598 B., November 21, 1946.

Vote 493 To provide for expenses of the Cabinet Committee on Dominion-Provincial Relations

	Estimates	Allotments	Expenditures
A Temporary Assistance and Fees.....	82,000 00	82,000 00	22,312 85
Travelling and Living Expenses including those of Provincial Representatives.	20,000 00	20,000 00	73 87
B Office Supplies, Printing and Stationery.....	10,000 00	10,000 00	8,663 55
C Sundries.	8,000 00	8,000 00	1,892 99
	<u>\$ 120,000 00</u>	<u>\$ 120,000 00</u>	<u>\$ 32,943 26</u>

As of March 31, 1947, there were 10 salaried employees being paid from this account.

A James C. Thompson & Company were paid \$1,100.03 for accounting services.

B Payments were made to the Department of Public Printing and Stationery.

C Of this amount, \$1,152.44 was for official entertainment as approved by individual Orders in Council.

Vote 494 To provide for the payment of premiums on Dominion of Canada Sterling Securities		20,000 00
Expenditures	\$	11,510 72

Expenditures are payments of premiums on certain securities, held by residents of the United Kingdom, which were redeemed in the present fiscal year.

Vote 495 To provide for losses of remittances for War Savings Certificates and losses of War Savings Stamps or proceeds from the sale of same.....		8,000 00
Transfer from Vote 505, Miscellaneous and Unforeseen Expenses.....		354 50
Expenditures	\$	8,354 50
		8,354 50

Expenditures are payments to the Bank of Canada of bona fide claims for (a) remittances for War Savings Certificates lost in or stolen from the mail, and (b) losses in post offices, by fire or theft, of War Savings Certificates, War Savings Stamps or of proceeds from the sale thereof.

The transfer from Vote 505 was authorized by Treasury Board Minute, T.325435B., March 13, 1947.

Vote 496 To provide for miscellaneous small losses which have occurred as an unavoidable consequence of the method of selling and distribution of War Savings Stamps, War Savings Certificates or Victory Bonds.....		2,000 00
Expenditures	\$	1,932 83

Payments were made on the recommendation of the National War Finance Committee; the original authority was P.C. 56/6181, August 4, 1943.

Vote 497 Expenses of Overseas Cheque Adjustment Branch		3,000 00
Transfer from Vote 505, Miscellaneous and Unforeseen Expenses.....		1,285 13
Expenditures	\$	4,285 13
		4,285 13

These expenditures represent salaries and office expenses of the Overseas Cheque Adjustment Branch. The transfer from Vote 505 was authorized by Treasury Board Minute, T.327439-1B., March 27, 1947.

Vote 498 To provide for special works in the National Battlefields Park.....		65,000 00
Expenditures	\$	65,000 00

This vote was additional to the amount of \$75,000 available under statutory authority and was provided to cover the cost of resurfacing roads and repairing damaged trees. Payment was made to the National Battlefields Commission in the form of an accountable grant.

The accounts of the Commission are audited by the Auditor General of Canada pursuant to the provisions of section 14 of an Act respecting the National Battlefields at Quebec, 1908, and his report in this connection will be found in Appendix 7 to this section. See page F-97.

Vote 499 Contribution towards operation of Old Vancouver Hotel as hostel for ex-servicemen	90,000 00
Expenditures	\$ 83,000 00

P.C. 466 of February 15, 1946, authorized payment of (a) a sum not exceeding \$5,000 for each month, up to and including April, 1947, that the hostel is in operation and (b) a sum not exceeding \$30,000 before April 30, 1947, if the Minister of Finance is satisfied that such additional sum is necessary for the successful operation of the hostel, after the City of Vancouver and other contributing parties have made their agreed contributions in full in respect thereof.

In accordance with the above authority, monthly payments of \$5,000 were made to the Citizens Rehabilitation Council of Greater Vancouver to assist in covering the monthly operating deficit, and an additional payment of \$23,000 was made in March, 1947, to assist in covering the overall deficit for the period February 1, 1946, to March 31, 1947.

Vote 500 (and Vote 906, Supplementary Estimates) Halifax Area Explosion and V E Day Damage—Administration expenses in connection with investigations	110,000 00
Transfer from Vote 505, Miscellaneous and Unforeseen Expenses	50,703 34
	160,703 34
Expenditures	\$ 160,703 34

This vote was provided to cover administration costs in connection with the investigation of claims for damages arising from the V E Day disturbances and the explosions at the Naval Magazine, Halifax, N.S. Transfers from Vote 505 were authorized by Treasury Board Minutes, T.317081B., October 24, 1946, and T.329189B., April 25, 1947, respectively.

A distribution of expenditures follows:

Salaries	38,604 02
A Travelling Expenses	2,379 79
Printing and Stationery	1,700 55
B Appraisers' and Adjusters' Fees	112,592 00
Sundries	5,426 98
	\$ 160,703 34

The office of the Administrator, Halifax Area Explosion and V-E Day Damage was closed on February 28, 1947. A list of those who were receiving salaries at an annual rate of \$2,400 or over at dates of separation (shown in parentheses) follows: A. S. Croft, \$2,400 (Mar. 15); R. R. Montgomery, \$4,200 (Mar. 15); H. R. Snuggs, \$3,600 (Aug. 31). B. W. Newsam was employed as Administrator to February 28, 1947, at a salary of \$30 per diem. Salaries paid beyond the date of the closing of this office were in lieu of accumulated annual leave.

A Travelling expenses of \$300 or over were paid to: K. B. B. Harris, \$1,020.23; B. W. Newsam, \$964.82.

B Appraisers' and adjusters' fees of \$1,000 or over were paid to: C. F. Bradley, \$3,150; E. D. Brown, \$1,335; J. G. Chalmers, \$6,585; C. G. Cleveland, \$1,110; A. R. Cohn, \$5,935; E. F. Crease, \$1,320; R. H. Cuzner, \$5,275; R. P. Donkin, \$3,025; P. J. Doyle, \$1,920; D. M. Dunlop, \$5,564; G. B. Elliott & Company, \$8,296; C. F. Hall, \$5,174; K. B. B. Harris, \$4,290; H. Hemming, \$5,965; H. G. Ivany, \$6,140; D. R. Kline, \$1,470; H. C. Lewis, \$5,564; Major and Fitzgerald, \$9,854; W. R. Marryat, \$2,190; G. H. Marshall, \$1,470; E. L. McElmon, \$2,115; G. W. Miller, \$5,780; A. H. Minshull, \$1,860; D. S. Misener, \$1,590; R. H. Pugh, \$1,965; E. E. Sheppard, \$1,410; C. H. Vaughn, \$5,670; D. A. Webber, \$2,580; G. G. Wilson, \$1,170.

Vote 501 (and Vote 907, Supplementary Estimates) Halifax Area Explosion and V E Day Damages—Payment of Claims	2,450,000 00
Expenditures	\$2,125,615 06

Under authority of the War Measures Act, P.C. 5688 of August 21, 1945, empowered the Minister of Finance to pay compensation on an *ex gratia* basis in respect of damage to property directly resulting from (a) the disorders that occurred in the City of Halifax and vicinity thereof during the celebration of the declaration of Victory over Germany on the 7th and 8th of May, 1945, and (b) the explosions that occurred in the Naval Magazine at Bedford Basin on the 18th and 19th of July, 1945. Damage to property is defined

to include loss from looting of stock in trade but not to include damage to or loss of (a) land other than the structures thereon; (b) growing crops, plants or trees; (c) money, negotiable instruments, securities for money or documents of any kind including documents owned for the purpose of a business, evidences of indebtedness or evidences of title to any property or right or of the discharge of any obligation; or (d) incorporeal property, and not to include any consequential loss or any loss of profits, earnings or use or occupancy. Damage in respect of which compensation is payable is not to be deemed "war damage" within the meaning of the War Risk Insurance Act, 1942. P.C. 1240 of April 2, 1946, extended the period for acceptance of claims to April 23, 1946.

A distribution of expenditures follows:

	Buildings	Chattels	Total	Number of claims paid
Riots	63,981 33	67,835 99	131,817 32	85
Explosions	1,946,570 48	48,227 26	1,994,797 74	4,322
	<u>\$2,010,551 81</u>	<u>\$ 116,063 25</u>	<u>\$2,126,615 06</u>	<u>4,407</u>

Payments of \$5,000 or more were paid to the following:

Riots—American Shoe Store, \$10,646.65; Atlantic Utilities Ltd., \$5,445.07; Henry Birks and Sons, Ltd., \$24,735.63; Jones Electric Supply Co., Ltd., \$9,951.95; Maritime Telegraph and Telephone Co., Ltd., \$7,358.21; Nova Scotia Light and Power Co., Ltd., \$6,251.73; Peoples Credit Jewellers, Ltd., \$39,920.68.

Explosions—Board of School Commissioners, Halifax, \$60,273.82; Board of School Commissioners, Dartmouth, \$9,311.16; Canadian General Electric Co., Ltd., \$5,229.34; Corporation of Christ Church, \$10,430.81; The Eastern Trust Co., for Commodore Apartments, \$8,394.23; Fleming Bros., \$19,525; Freemasons Hall, Ltd., \$6,757.06; City of Halifax, Works Department, \$10,531.50; Halifax Golf and Country Club, Ltd., \$5,571.44; Halifax Shipyards, Ltd., \$28,405.40; Ladies of the Sacred Heart at Halifax, \$9,821.90; Matilda Lawrence, \$5,683; Maritime Telegraph and Telephone Co., Ltd., \$18,186.78; J. and M. Murphy, Ltd., \$5,914.74; Queen Buildings, Ltd., \$7,035.60; Roman Catholic Episcopal Corporation, \$21,172.48; St. George's Church, \$5,729.11; Corporation of St. Mark's Church, \$9,759; St. Mary's Convent, \$5,795.30; School for the Deaf, \$6,884.50; United Service Corporation, Ltd., \$11,061.51; Walker and Hall, \$18,257.85; Manuel I. Zive, \$14,765.

Total expenditures to March 31, 1947 were as follows:

	Buildings	Chattels	Total	Number of claims paid
Riots	414,384 90	650,208 25	1,064,593 15	879
Explosions	5,460,126 67	212,013 61	5,672,140 28	12,279
	<u>\$5,874,511 57</u>	<u>\$ 862,221 86</u>	<u>\$6,736,733 43</u>	<u>13,158</u>

Vote 502	Claims re loss through War damage.....	\$	5,000 00
	Expenditures		nil

This vote was provided for payment of small claims not covered under the War Risk Insurance Act, 1942. As of March 31, 1947, no expenditure had been made under this authority.

Vote 687	To approve the transfer to the Italian Government, in consideration of it undertaking to redeem Allied military lire issued to the Canadian Forces, of an amount of \$3,900,000, out of the total credited to the Allied Military Lire Suspense Account pending redemption of, or settlement for, lire received from the Allied Control Commission, credits to the said account having already been charged as expenditures on Canadian Forces under War Appropriation Acts, and to approve the closing out of the said account and the transfer of the remaining balance therein to the Consolidated Revenue Fund as refund of previous years' war expenditure.....	\$	1 00
	Expenditures		nil

The account to which reference is made in the above Vote was maintained under the Department of National Defence—see page N—56.

Vote 908 To authorize the winding up of the War Risk Insurance Scheme, the payment out of The War Damage Insurance Special Account to policyholders, including His Majesty in right of Canada, in respect of policies issued pursuant to Order in Council P.C. 2 8917 of September 30, 1942, of the refund of 47.1% of net premium contributions as defined in Order in Council P.C. 11038 of December 3, 1942, and the payment into the Consolidated Revenue Fund of any balance remaining in the said Special Account		\$	1 00
Expenditures			nil

Details of the action taken under this authority are given in the comments on the relevant Open Accounts entitled War Damage Insurance, General, Board of Grain Commissioners and Government Property (see Insurance, Pension and Guaranty Accounts under Open Accounts further on in this section).

Vote 909 To provide for payments at time of delivery by the Canadian Wheat Board to producers of Ontario winter wheat at the rate of nine cents per bushel, subject to regulations to be approved by the Governor General in Council.....		\$	630,000 00
Expenditures			nil

Payments were made by the Canadian Wheat Board but, as the Board accounts are on the basis of a crop year ending July 31, it was not possible to establish, before the close of the fiscal year, the amount required for reimbursement.

Vote 505 To provide, subject to the approval of the Treasury Board, for miscellaneous and unforeseen expenses; for supplementing any of the appropriations in the Demobilization and Reconversion Estimates; and for the temporary provision of recoverable advances for working capital purposes and for the re-advancing of any such advances repaid.....		10,000,000 00
Less transferred to other Votes, \$52,342.97, and to other Departments, \$1,113,362.75, as detailed below.....		1,165,705 72
Expenditures		\$ 8,834,294 28
		5,255 75

*Details of these expenditures, which were made direct from the vote, are given below. An amount of \$861,640.47 was also expended from the amounts transferred to other votes and other departments and \$39,059.25 used as authority for advances.

Treasury Board Minute, T.310057B., of July 4, 1946, approved an expenditure of \$1,726.42 for settlement of accounts in respect of expenses incurred by the Counsel for the Royal Commission established to inquire into the taxation of Co-operatives. Counsel fees of \$1,500 were paid to Burchell, Smith, Parker and Fogo for the services of E. T. Parker.

Treasury Board Minute, T.317158B., of October 24, 1946, approved an expenditure of \$3,529.33 for the cost of printing 3,105 French copies of the Report of this Royal Commission. Payment was made to the Department of Public Printing and Stationery.

Details and authorities for amounts transferred (and expended) are shown under relevant votes of this Department as follows: Vote 495, \$354.50; Vote 497, \$1,285.13; Vote 500, \$50,703.34.

Amounts transferred to other departments, etc., were as follows: Canadian Mutual Aid Board, \$29,325.71; External Affairs, \$96,800.13; Labour, \$3; National Revenue, National Film Board, \$250,000; Post Office, \$1; Public Works, \$7,612.04; Reconstruction and Supply, \$714,229.46; Secretary of State, \$1; Trade and Commerce, \$1; Transport, \$15,389.41. Of the total of \$1,113,362.75 thus transferred, the following amounts totalling \$809,297.50 were expended: Canadian Mutual Aid Board, \$29,325.71; External Affairs, \$96,800.13; Public Works, \$7,612.04; Reconstruction and Supply, \$675,170.21; Transport, \$389.41. An amount of \$39,059.25 was also required by the Department of Reconstruction and Supply as authorization for advances.

OTHER CHARGES

Write-Down of Assets—Cancellation of Canadian Farm Loan Board Capital Stock,	
Canadian Farm Loan Act, c. 66, R.S., and amendments.....	\$ 345 00

Under authority of the Canadian Farm Loan Act, the above amount of capital stock subscribed by the Dominion Government, and representing first and second mortgage loans, was cancelled during the year and the title transferred to the Canadian Farm Loan Board.

Provision for Reserve for possible losses on ultimate realization of active assets.....	\$ 25,000,000 00
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This amount augments the reserve for possible losses on the ultimate realization of Active Assets. The total provided to the close of the current fiscal year amounts to \$175,000,000 (see under Open Accounts further on in this section).

Comparative Statement of Accounts Receivable
(Wartime Prices and Trade Board)

	March 31, 1947	March 31, 1946
Current Year	144,795 70	161,897 55
Previous Years—Collectable	25,374 30	130,015 56
—Uncollectable	263 19	263 19
	\$ 170,433 19	\$ 292,176 24

OPEN ACCOUNTS

[1] Cash

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
<i>(a) In Current Deposits</i>				
Canada	502,200,613 56	11,651,645,244 86	11,703,776,349 22	450,069,509 20
London	33,914,661 43	100,420,010 91	126,892,241 71	7,442,430 63
New York	269,854,152 16	212,493,541 17	457,667,959 05	24,679,734 28
	\$ 805,969,427 15	\$11,964,558,796 94	\$12,288,336,549 98	\$ 482,191,674 11
<i>(b) In Special Deposits—</i>				
Bank of Canada, Special Funds				
Bond Redemption Account	447,681 51	5,761,000,000 00	5,761,054,685 65	392,995 86
Interest Account	697,883 67	418,500,100 00	418,570,917 08	627,066 59
War Savings Certificates Redem- tion Account	386,935 36	33,500,000 00	33,519,303 63	367,631 73
Bank of Montreal, London, Special Funds				
Bond Redemption Account	1,097,749 00		138,456 67	959,292 33
Interest Account	8,386 40	405,622 12	409,108 35	4,900 17
Bank of Montreal, New York Special Funds				
Interest Account	3,366 50	165,050 00	166,152 50	2,264 00
	\$ 2,642,002 44	\$6,213,570,772 12	\$6,213,858,623 88	\$ 2,354,150 68

Cash in current deposits represents the total of the balances at credit of the Receiver General of Canada in the several banks in Canada, London and New York at the close of the relative fiscal years.

Cash in special deposits consists of balances in the hands of fiscal agents of the Government for the purchase or redemption of bonds and the payment of interest on the public debt, etc.

[2] Departmental Working Capital Advances'

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
A Dominion of Canada Assay Office—				
Gold and Silver Purchase Account	28,508 79	2,364,134 94	2,365,051 43	27,592 30
Royal Canadian Mint—				
B Gold Purchase Account	3,079,455 04	53,042,448 72	51,952,294 07	4,169,609 69
C Silver Purchase Account—				
Coinage	1,072,308 74	1,116,873 97	1,625,596 88	563,585 83
C Silver Purchase Account—				
Bullion	72,391 19	297,508 52	100,616 98	269,285 73
C Silver Purchase Account—				
C.V.S. Medals	96,851 39	730,925 76	272,608 48	555,168 67
C Nickel Purchase Account	179,468 66	204,676 18	295,000 00	89,144 84
C Copper Purchase Account	106,403 69	765,913 45	523,194 17	349,122 97
C Steel Purchase Account		264 79	264 79	
	<u>\$ 4,635,390 50</u>	<u>\$ 58,522,746 33</u>	<u>\$ 57,134,626 80</u>	<u>\$ 6,023,510 03</u>

A This account relates to the transactions in gold at the Dominion of Canada Assay Office in Vancouver. Gold deposits, which include the silver content thereof, are purchased from mining companies and individuals for shipment to the Royal Canadian Mint, this account being debited with the value of the former transactions and credited with the value of the latter. The closing balance represents the statutory value of the gold, including that of the silver content, on hand in the Dominion Assay Office on that date.

B Credits in this account result from the transfer of gold bullion to the Bank of Canada and sales of fine gold to the public; while debits represent (a) payments made by the Royal Canadian Mint for newly-mined gold, old jewelry, dental scrap, etc., and (b) the amount of the net operating profit for the year which was transferred to Revenue—Bullion and Coinage. The closing balance represents the statutory value equivalent to \$20.67+ the ounce fine of the gold on hand at that date.

C Credits in these accounts represent the face value of all coin issued to the Bank of Canada and in the case of the Silver Purchase Account, the proceeds from the sale of fine silver to the public. Debits are (a) the value of all metals purchased for coinage and medal purposes as well as the net value of mutilated coin withdrawn from circulation and (b) the amount of the net operating profit for the year which was transferred to Revenue—Bullion and Coinage. The closing balances represent the cost value of the metals on hand at that date.

[3] Loans and Advances

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
(b) A To Foreign Exchange Control Board	1,550,000,000 00		680,000,000 00	870,000,000 00
(c) To Sundry Government Agencies—				
Crown Companies—				
B Canadian Wool Board Limited .	6,456,914 61	80 00	6,456,994 61	
C Commodity Prices Stabilization Corporation Limited	24,054,495 94	104,252,317 20	88,288,902 66	40,017,910 48
C Wartime Food Corporation Ltd.	325,677 67	200,000 00	525,677 67	
D Export Credits Insurance Corporation—Capital Surplus Account	2,500,000 00			2,500,000 00
	<u>33,337,088 22</u>	<u>104,452,397 20</u>	<u>95,271,574 94</u>	<u>42,517,910 48</u>

[3] Loans and Advances—*Concluded*

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
<i>(d) To Provincial and Municipal Governments—</i>				
Provincial—				
E Alberta—Subsidy Overpayment ...	350,000 00			350,000 00
F Alberta—Under Relief Acts	25,869,500 00	26,219,500 00	26,227,000 00	25,862,000 00
F British Columbia—Under Relief Acts	34,369,759 99	34,369,759 99	34,706,900 94	34,032,619 04
F Manitoba—Under Relief Acts ...	24,759,924 47		25,472 65	24,734,451 82
F Saskatchewan—Under Relief Acts .	71,080,785 78		412,382 58	70,668,403 20
G Saskatchewan—Power Commission	38,400 00		3,840 00	34,560 00
H Saskatchewan—Seed Grain Advances 1908	81,727 10		1,994 71	79,732 39
I Saskatchewan—Seed Grain Advances 1938	11,949,275 59		1,661,544 68	10,287,730 91
Municipal—				
J Municipal Improvements Assistance Act, 1938	5,311,939 47	141,024 37	233,372 38	5,219,591 46
	173,811,312 40	60,730,284 36	63,272,507 94	171,269,088 82
<i>(e) To United Kingdom and other Governments—</i>				
K Belgium	25,000,000 00	26,459,698 62		51,459,698 62
K China		19,496,491 99		19,496,491 99
K Czechoslovakia	3,191,551 00	1,669,126 90		4,860,677 90
K France		156,400,000 00		156,400,000 00
L Greece	6,525,000 00			6,525,000 00
K Netherlands	25,150,000 00	51,153,363 81		76,303,363 81
K Netherlands—Indies	1,800,000 00	3,900,000 00		5,700,000 00
K Norway	9,495,000 00	8,813,416 67		18,308,416 67
L Roumania	24,329,262 40			24,329,262 40
M Union of Soviet Socialist Republics				
	10,275,500 00	90,598 69	5,000,000 00	5,366,098 69
N United Kingdom	538,564,403 57		95,800,234 33	442,764,169 24
O United Kingdom—United Kingdom Financial Agreement Act, c. 12, 1946				
		640,000,000 00		640,000,000 00
	644,330,716 97	907,982,696 68	100,800,234 33	1,451,513,179 32
<i>(f) Miscellaneous—</i>				
P Bank for International Settlements	272,785 84			272,785 84
Q New Westminster Harbour Commission	274,537 23			274,537 23
R Saint John Bridge and Railway Extension Co.—Loan	433,900 00			433,900 00
	981,223 07			981,223 07
	\$ 2,402,460,340 66	\$ 1,073,165,378 24	\$ 939,344,317 21	\$ 2,536,281,401 69

A Credits represent repayment of advances made to the Board in previous fiscal years. Interest for 6 months ending May 1, 1946 at $\frac{1}{2}$ per cent amounting to \$5,046,061.64 and for 8 months ending December 31, 1946 at $\frac{1}{2}$ per cent amounting to \$6,303,510.26 was received and credited to Ordinary Revenue—Return on Investments.

B P.C. 1835, March 10, 1942, authorized the Minister of Finance to cause the incorporation and organization of the Canadian Wool Board Limited as a Crown company under the provisions of the Companies Act, 1934, and to execute an agreement with the company authorizing it to perform such duties and to enter into such transactions as the Minister or the Wartime Prices and Trade Board may authorize or direct it to perform with respect to the acquisition, conservation and distribution of domestic and foreign wool and related products as may be deemed necessary. Under the same authority the Minister may, with the approval of the Treasury Board, advance funds for administrative and other expenses of the Company. The account is debited with advances and credited with administrative expenses, losses or cash repayments of advances.

P.C. 5235, December 19, 1946, authorized the winding up of this company and the assuming of its functions by the Commodity Prices Stabilization Corporation, Ltd., at the close of business on December 31, 1946.

Credits consist of cash repayments of \$1,500,000, transfer of the net assets of \$4,416,320.97 to the Corporation and the crediting herein of the amount of \$540,673.64 appropriated under Vote 685 to cover the net loss on operations. The amount of \$80 shown as a debit represents the withdrawal from this account of the subscription for capital stock which will now be cancelled.

C Under authority of P.C. 9870, December 17, 1941, this Government-owned Corporation was incorporated under the Companies Act and placed under the control of the Wartime Prices and Trade Board. The Corporation buys and sells commodities and subsidizes firms and individuals for the purpose of controlling the prices of goods, ware and merchandise in Canada, and in this connection, the Minister of Finance is authorized to advance \$10,000,000. Further advances were made to the close of 1945-46 in the form of allotments from the War and Demobilization Appropriations and in the current fiscal year from Vote 489. All such advances are debited to this account. A monthly adjustment credits the account and charges the expenditure account (Vote 489) with the subsidies paid, losses on commodity trading and administrative expenses.

P.C. 328, January 28, 1947, authorized the transfer of all assets of Wartime Food Corporation, Limited, (a subsidiary), except office equipment and supplies, and the assumption of its liabilities and obligations by Commodity Prices Stabilization Corporation, Limited, as at the close of business on February 28, 1947. The corporate name and corporate objects of Wartime Food Corporation, Limited, were to be changed by supplementary letters patent to that of Canadian Sugar Stabilization Corporation Limited—see this account under [7] Sundry Suspense Accounts, for details.

Appendix 6 to this section contains the Balance Sheet as at February 28, 1947, and expenditure statement from April 1, 1946, to that date, of Wartime Food Corporation, Limited, as well as the Balance Sheet as at March 31, 1947, and operating statement for the fiscal year 1946-47 of Commodity Prices Stabilization Corporation, Limited.

D Subsection 3 of section 10 of the Export Credits Insurance Act, c. 39, 1944, prescribes that for any part of the subscription to the capital stock of the Corporation, the Minister of Finance shall pay to the Corporation an equal amount to be credited to capital surplus account (see under Investments further on in this section).

The closing balance represents the amount paid in the previous fiscal year in accordance with this authority.

E This loan was renewed under authority of P.C. 3540 of August 22, 1946, for a period of 1 year from September 1, 1946. Interest at 3 per cent per annum amounting to \$10,500 was received and credited to Revenue—Return on Investments.

F No further loans were made to the provinces during the year for unemployment relief or agricultural assistance. The Province of Alberta repaid \$7,500 and renewals were \$26,219.500; the Province of British Columbia repaid \$337,140.95 and the renewals totalled \$34,369,759.99; while repayments as shown were received from the Provinces of Manitoba and Saskatchewan. Interest amounting to \$2,747,171.66 was received and credited to Revenue—Return on Investments.

G A loan of \$57,600 to the Province of Saskatchewan was authorized by P.C. 4891 of September 17, 1940, to enable the Saskatchewan Power Commission to extend its power and light system to the Bombing and Gunners School at Dafoe, Saskatchewan. It bears interest at $\frac{3}{4}$ per cent and is repayable in thirty half-yearly instalments, the first of which became due May 15, 1941. Repayment of principal totalling \$3,840 was received during the year together with interest amounting to \$1,310.40 which latter amount was credited to Revenue—Return on Investments.

H Advances were made by the Dominion Government to the Province of Saskatchewan for the purchase of seed grain. The credits represent repayments.

I Under the Seed Grain Loans Guarantee Act, c. 13, 1938, the Governor in Council may authorize the guarantee of the principal and interest of any loans made by a chartered bank which were guaranteed by the Province of Saskatchewan under the authority of the Municipalities Seed Grain and Supply Act, 1935, of Saskatchewan, the Local Improvements Districts Act, 1936, of Saskatchewan and any amendments thereto, or any acts passed in substitution therefor for purchasing seed grain and providing other assistance to farmers in connection with seeding operations during the spring of 1938; provided, however, that the liability of the Government of Canada in respect of principal under all guarantees given under this Section shall be limited to \$14,500,000. Section 6 of the Act provides that the Minister of Finance may pay out of any unappropriated moneys in the Consolidated Revenue Fund the amounts necessary to fulfil any guarantee given under the authority of this Act and section 5 (iii) provides that if the Government of Canada is required to pay any amount in respect of any such guarantee, the province shall deliver to the Minister of Finance treasury bills or other obligations of the province equivalent in principal amount to the amount which the Government of Canada is so required to pay. The original disbursement in respect of this guarantee was made in the fiscal year 1944-45 and consisted of \$13,253,329.36 for principal and \$3,215,523.13 for interest. Credits represent payments made by the province during the year.

J Advances amounted to \$140,545 on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act, c. 33, 1938, while the credits represent repayments. No further loans were authorized during the fiscal year. Interest at a rate of 2 per cent amounting to \$105,714.33 was received and credited to Revenue—Return on Investments.

- K These accounts relate to loans, authorized under section 22, Export Credits Insurance Act, c. 39, 1944, and various Orders in Council, made for the purpose of facilitating and developing trade between Canada and the countries concerned. The debits represent advances made during the current year and include, in some cases, the capitalization of interest. Interest at a rate of 3 per cent per annum, amounting to \$1,081,594.10 in respect of the loan to Belgium, and \$296,189.99 at 2½ per cent per annum in connection with the loan to Norway was received during the year and credited to Revenue—Return on Investments.
- L No payments of principal or interest were made during the year by the Governments of Greece and Roumania on account of advances made in 1919-20 and 1920-21.
- M This account relates to: (a) a loan of \$10,000,000 under authority of section 3 of the War Appropriation Act, 1942, and pursuant to an agreement, approved by P.C. 7822 of September 1, 1942, between Canada and the U.S.S.R. for the purchase by the latter of Canadian wheat and flour; and (b) a further loan, under authority of the Export Credits Insurance Act, c. 39, 1944, made for the purpose of facilitating and developing trade between the two countries. During the year, the U.S.S.R. made a repayment of \$5,000,000 on the first loan, and received advances of \$90,598.69 on the second. Interest, at a rate of 3 per cent per annum, amounting to \$271,710.09 was received and credited to Revenue—Return on Investments.
- N Under authority of the War Appropriation (United Kingdom Financing) Act, c. 8, 1942, sterling balances held by Canada in an amount equivalent to \$700,000,000 at the exchange rate of \$4.45 to the pound sterling were converted into a Canadian dollar obligation of the Government of the United Kingdom which, under the provisions of the Act, is non-interest-bearing until after the termination of the war. The United Kingdom Financial Agreement Act, c. 12, 1946, authorizes the continuation of the latter provision until December 31, 1950. Credits in this account represent repayments made during the present fiscal year.
- O Under authority of the United Kingdom Financial Agreement Act, c. 12, 1946, a credit of \$1,250,000,000 was extended to the Government of the United Kingdom which may be drawn on at any time prior to December 31, 1951. The purpose of the credit is to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multi-lateral trade. No interest shall be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951, shall be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2 per cent per annum. The agreement provides for the waiving of the payment of interest in any year under certain conditions.
- P This is a non-interest-bearing deposit made by the Dominion under the terms of the agreements providing for the establishment of the Bank. The deposit was made in 1930-31.
- Q This account relates to advances made to the New Westminster Harbour Commission to assist in the construction and for other purposes connected with the development of the harbour. Interest at 5 per cent per annum for the year ending June 30, 1944, and amounting to \$13,726.86 was received during the year and credited to Revenue—Return on Investments.
- R The amount in this account represents advances made to the Saint John Bridge and Railway Extension Company, for the construction of a bridge and rail connections at Saint John, N.B., as authorized by Chapter 26 of the Statutes of 1883. The liability was subsequently assumed by the Canadian Pacific Railway Company. Interest at 4 per cent per annum amounting to \$17,356 was received and credited to Revenue—Return on Investments.

[4] Investments

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
(a) A Bank of Canada—Capital Stock..	5,920,000 00			5,920,000 00
(c) B Canadian Farm Loan Board—				
Initial Capital Advances.....	5,050,000 00			5,050,000 00
Capital Stock	2,242,708 00		345 00	2,242,363 00
Bonds	14,300,000 00	3,150,000 00	3,750,000 00	13,700,000 00
Canadian Fisherman's Loan Act—				
Initial Capital Advances....	29,000 00			29,000 00
Capital Stock	1,519 00			1,519 00
	21,623,227 00	3,150,000 00	3,750,345 00	21,022,882 00

[4] Investments—Concluded

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
(d) C Canada's subscription to capital of—				
(i) International Monetary Fund	33,150 00	299,970,000 00		300,003,150 00
(ii) International Bank for Reconstruction and Development	35,912 50	48,749,837 50		48,785,750 00
	69,062 50	348,719,837 50		348,788,900 00
(f) Miscellaneous—				
D Export Credits Insurance Corporation—				
Capital stock	2,500,000 00			2,500,000 00
E Montreal Turnpike Trust Funds.	14,308 00			14,308 00
F Securities Investment Account..	151,539,570 67	289,900,998 56	165,074,014 92	276,366,554 31
	154,053,878 67	289,900,998 56	165,074,014 92	278,880,862 31
	\$181,666,168 17	\$841,770,836 06	\$168,824,359 92	\$654,612,644 31

A This account records the investment of the Government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act Amendment Act, c. 42, 1938. Of this amount, \$5,000,000 represents the par value of 100,000 shares of capital stock, and the balance of \$920,000 premium paid in respect of the acquisition in 1938 of shares held by the public. Amounts of \$225,000 from dividends and \$21,011,194.96, being the Government's share of the net surplus for the year, were credited to Revenue—Return on Investments.

B Credits represent the purchase by the Board, from surplus funds, of \$3,750,000 of its 3½ per cent bonds due January 2, 1960, and the writing off to Consolidated Deficit Account of capital stock amounting to \$345. Debits cover the purchase from the Board by the Dominion of \$3,150,000 of the Board's 3 per cent bonds due January 2, 1970. Interest amounting to \$665,690.42 was received during the year and credited to Revenue—Return on Investments. Of this amount, \$175,000 represented interest on initial capital advances of \$5,000,000, and \$490,690.42 interest on Farm Loan Bonds. The additional amount of \$50,000 under initial capital advances was voted in the Supplementary Estimates of 1928-29 (Vote 505) and is repayable without interest.

On initial capital advances, made under authority of the Canadian Fisherman's Loan Act, c. 52, 1935, interest of \$725 was received and credited to Revenue—Return on Investments.

C Canada completed its subscription of \$300,000,000 to the International Monetary Fund by payments totalling \$299,970,000, of which \$74,973,052.18 was in gold, \$30,996,947.82 in Canadian dollars and \$194,000,000 in non-interest-bearing demand notes, which are carried as a liability on the Balance Sheet of the Dominion under the heading of Floating Debt. The opening balance in this account represented a subscription in 1945-46 amounting to \$30,000 in United States dollars, and exchange of \$3,150 on these funds.

Canada's subscription in the current fiscal year to the capital of the International Bank for Reconstruction and Development consisted of: \$6,467,500 in United States dollars (on which exchange of \$32,337.50 was charged to this account); \$585,000 in Canadian dollars; and \$41,665,000 in non-interest-bearing demand notes, which are carried as a liability on the Balance Sheet of the Dominion under the heading of Floating Debt. The opening balance in this account represented a subscription in 1945-46 amounting to \$32,500 in United States dollars, and exchange of \$3,412.50 on these funds.

D The Corporation was incorporated under the Export Credits Insurance Act, c. 39, 1944, to promote the revival of trade by the provision of Dominion Government guarantees to encourage exports from Canada. The closing balance represents the subscription by the Minister of Finance for capital stock of the Corporation, as authorized by subsection 2 of section 10 of the Act.

The statement of Assets and Liabilities as at December 31, 1946, as certified by the Assistant Auditor General and statement of Income and Expenditure for the nine months ended December 31, 1946, are shown in the Appendix to section Y (Department of Trade and Commerce).

E The amount represents the balance still owing by various municipalities for sums advanced from the Treasury of the United Provinces of Upper and Lower Canada, for the purpose of building toll roads in the vicinity of Montreal. Interest at the rate of 6 per cent per annum amounting to \$858.48 was received and credited to Revenue—Return on Investments.

F This account reflects the operations in securities investments which consist mainly of Dominion of Canada direct and guaranteed securities.

PUBLIC ACCOUNTS: PART II

[6] Deferred Charges

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
Unamortized Discounts and Commissions on Loans	\$ 92,551,071 04	\$ 3,530,143 07	\$ 14,097,190 52	\$ 81,984,023 59

Credits represent refunds and amortization charges applicable to 1946-47, the off-setting debit to the latter appearing under expenditures, while debits are premiums, discounts and commissions on loans issued during 1946-47. The closing balance represents the unamortized amount of discounts, commissions and redemption bonuses on loans issued and premiums on loans converted since April 1, 1930. Details, by loans, of the amounts amortized will be found in Appendix No. 2 to part I of this Report (page 42).

[7] Sundry Suspense Accounts

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
A Bank of Montreal, Provincial Notes Suspense Account	27,573 83			27,573 83
B Canadian National Railways Ex- change Suspense		64,044,270 35	64,044,270 35	
C Canadian Sugar Stabilization Cor- poration, Limited—Price Stabili- zation Contingency Reserve (Contra)		19,337,930 71		19,337,930 71
D Cheque Adjustment Suspense	194 24	1,885 43		2,079 67
Minister of Finance Special Custody Account (Contra)	1,025,000,000 00		1,025,000,000 00	
E National Harbours Board Exchange Suspense		524,875 00	524,875 00	
F Retirement Fund Suspense	191 28			191 28
G U.K. Financing Securities Suspense		569,715 98	569,715 98	
H War Savings Certificates, 1940 Suspense		48 00	48 00	
	<u>\$ 1,025,027,959 35</u>	<u>\$ 84,478,725 47</u>	<u>\$ 1,090,138,909 33</u>	<u>\$ 19,367,775 49</u>

A This account reflects the liability of the Bank of Montreal for the redemption of provincial notes stolen from its branch at St. Catharines in 1869, at the time the Bank was agent for the issue and redemption of these notes for the Receiver General. The original liability was \$46,000. As the stolen notes are presented for payment, the Minister of Finance redeems them at face value and is recouped by the Bank.

B This account records the sale of United States and sterling funds to the Canadian National Railways. The Government is reimbursed monthly.

C P.C. 328, January 28, 1947, authorized the transfer of all assets of the Wartime Food Corporation Ltd. (except office equipment and supplies) to, and the assumption of its liabilities and other obligations by, the Commodity Prices Stabilization Corporation, Ltd., at the close of business on February 28, 1947. The two Corporations are then to effectuate the transfer of all shares of Wartime Food Corporation, Ltd., held by Commodity Prices Stabilization Corporation, Ltd. to the Minister of Finance and, subsequently, the transfer of all other issued shares to such persons as the Minister of Finance may designate, in order that such persons may be qualified to act as Directors. Wartime Food Corporation, Ltd., is directed to subsequently obtain supplementary letters patent changing its corporate name to Canadian Sugar Stabilization Corporation, Ltd., and its corporate objects to the following: "To purchase or otherwise acquire, export, import, exchange, charge, sell or otherwise dispose of, distribute, store, transport, process and generally deal in sugar, sugar syrups, liquid sugar, molasses and other sugar products". When the supplementary letters patent have been obtained, the Minister of Finance is authorized to execute an agreement between His Majesty and the Corporation under which the powers, duties and functions of the latter are defined. Upon execution of this agreement, the Sugar Administrator is directed to transfer all his assets, liabilities and other obligations to the Corporation.

The debit in the above account records the Price Stabilization Contingency Reserve assumed by the Corporation as at March 13, 1947 on which date the Sugar Administrator ceased business. The offsetting entry is under Deposit and Trust Accounts—Miscellaneous.

The Balance Sheet as at March 13, 1947 and Operating Statement for the period September 1, 1946 to March 13, 1947 of the Sugar Administrator, as furnished and certified by the Auditor General will be found in Appendix 6 to this section, page F—80.

- D This account records the unadjusted balance resulting from the reconciliation of payments to the banks for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the accounts. Payments of \$381.27 in respect of the fiscal year 1944-45 and \$1,504.16 in respect of 1945-46 were authorized by Treasury Board Minutes, T.326017B., March 21, 1947, and T.328725B., April 17, 1947, respectively.
- E This account records the sale of United States funds to the National Harbours Board (to be used for the redemption of certain interest coupons), and the repayment by the Board to the Dominion.
- F The balance in this account represents overpayments which were made to individuals for the period up to and including March 31, 1944, from the Retirement Fund.
- G The cost of repatriated securities purchased was charged to this account. Clearance was subsequently made to the proper accounts.
- H Payments to the Bank of Canada, to cover cheques which have been received for the purchase of War Savings Certificates and found non-negotiable are debited to this account. It is credited with the amounts involved should such cheques subsequently be made negotiable, or should it become necessary to cancel the relevant certificates.

[9] Floating Debt

	Cr. Balance Apr. 1, 1946	Increase or Decrease *	Cr. Balance Mar. 31, 1947
(a) Matured Funded Debt Outstanding.....	22,590,343 75	5,151,615 27*	17,438,728 48
(b) Stock and Other Obligations payable on demand—			
Compensation to Seigneurs	11,827 40		11,827 40
Dominion Stock Issue B, 3½%	3,700 00		3,700 00
Non-negotiable non-interest-bearing notes		235,665,000 00	235,665,000 00
	15,527 40	235,665,000 00	235,680,527 40
(c) Interest Due and Outstanding—			
Unpaid Interest:			
Domestic Loans	56,887,192 40	14,561,721 40	71,448,913 80
Canada and New York Loans	21,590 00	62 50*	21,527 50
New York Loans	2,060,636 49	211,608 77*	1,849,027 72
London Loans	51,950 97	1,127 76*	50,823 21
Unpaid Dividends:			
Province of Nova Scotia	795 80		795 80
Province of Prince Edward Island	867 25		867 25
Province of New Brunswick	1,279 00		1,279 00
Province of Canada	4,663 18		4,663 18
Province of British Columbia	33 67		33 67
Dominion Stock	3,717 33		3,717 33
Unpaid Warrants	49 36		49 36
	59,032,775 45	14,348,922 37	73,381,697 82
(d) Outstanding Cheques and Warrants—			
Current Account—Treasury Office	93,984,773 59	19,677,224 01*	71,307,549 58
Previous Years' Account—Treasury Office	383,503 37	383,503 37*	
Outstanding Imprest Account Cheques—Finance	56 04	109 30	165 34
Less Unclaimed Registered Interest (Letter of Credit) Cheques Adjustment Account	9 63		9 63
	94,368,323 37	20,060,618 08*	74,307,705 29
	\$176,006,969 97	\$224,801,689 02	\$400,808,658 99

Floating debt consists of obligations of the Dominion payable on demand and includes unrepresented matured bonds, stock payable on demand, interest due and outstanding, and warrants and cheques outstanding. Further details will be found in Part I of this Report, page 22.

PUBLIC ACCOUNTS: PART II

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(b) A Bank Circulation Redemption Fund	1,688,719 91	407,252 83	50,090 77	1,331,557 85
(c) Miscellaneous—				
Minister of Finance—				
Securities Custody Account.	1,025,000,000 00	1,025,000,000 00		
Minister of Finance—				
Special Account	142,973,103 77	142,973,103 77		
B Canadian Sugar Stabilization Corporation, Limited—				
Price Stabilization Contingency Reserve (Contra) ..			19,337,930 71	19,337,930 71
C Companies in liquidation:				
Canadian Home Investment Co.	4,878 80			4,878 80
Dominion Trust Co.	8,931 10			8,931 10
Great North Insurance Co.	344 70			344 70
Montreal Canada Fire Insurance Co.	605 09			605 09
Ontario Fire Insurance Co.	12,458 65			12,458 65
Rimouski Fire Insurance Co.	3,030 53			3,030 53
Western Canada Fire Insurance Co.	443 00			443 00
Western Mutual Fire Insurance Co.	516 97			516 97
York County Loan and Savings Co.	35,468 36			35,468 36
D Defunct Banks:				
Bank of Vancouver.....	8,657 40			8,657 40
Banque Du Peuple.....	6,349 82			6,349 82
Banque St. Hyacinthe.....	2,428 64			2,428 64
Banque St. Jean.....	67 61			67 61
Banque Ville Marie.....	4,669 59			4,669 59
Central Bank	2,225 94			2,225 94
Commercial Bank of Manitoba	328 36			328 36
Ontario Bank	21,592 71			21,592 71
E Canadian National Railways, Equipment Issue, 1923—Redemption Account	5,500 00			5,500 00
F Canadian National Railways, Guaranteed Bond Issues, 1923 and 1924 and 1924-54—Outstanding Interest	106,262 50	1,750,437 50	1,774,637 50	130,462 50
F Common School Funds—Ontario and Quebec.....	2,677,770 70			2,677,770 70
G King George V Silver Jubilee Cancer Fund for Canada....	489,000 00			489,000 00
H Home Bank Creditors' Relief Suspense	8,619 71			8,619 71
I Unclaimed Dividends—Liquidations under the Bankruptcy Act	115,531 34	4,574 80	8,810 16	119,766 70
J Wm. Scott Estate.....	8,027 07	75 00	1,245 55	9,197 62
	1,171,496,812 36	1,169,728,191 07	21,122,623 92	22,891,245 21
	\$ 1,173,185,532 27	\$ 1,170,135,443 90	\$ 21,172,714 69	\$ 24,222,803 06

A The Bank Circulation Redemption Fund consists of amounts deposited with the Minister of Finance by the chartered banks to secure the redemption of their outstanding notes, as required by section 64 of the Bank Act, 1944. Interest at 3 per cent amounting to \$50,090.77 for the fiscal year was allowed on the required deposit and was charged to Interest on Public Debt.

- B This account is the offset of one of similar title under Assets—see page F-54.
- C These accounts reflect the balances of amounts remitted by the liquidators of certain defunct trust and insurance companies and represent unclaimed dividends due the ordinary creditors.
- D The balances in these accounts represent unclaimed dividends of the banks' assets due the depositors.
- E The balances of these accounts represent the amounts deposited with the Government to meet matured bonds and interest coupons which, for the convenience of investors, have been made payable at the offices of the Assistant Receivers General (and now at the agencies of the Bank of Canada). The credits in the latter account represent cash received from the Canadian National Railways while the debits were for interest coupons redeemed by the Bank of Canada.
- F The fund represents the proceeds from the sale of lands set apart under 12 Vic., 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Income from the sales is apportioned to the two provinces on the basis of population. Interest, apportioned on the same basis as the proceeds, is paid semi-annually to the above-named provinces at the rate of 5 per cent per annum and is charged to Interest on Public Debt. Payments in the current fiscal year were to: Ontario, \$71,229.86; Quebec, \$62,658.68.
- G This account was established under authority of P.C. 144 of January 18, 1936, whereby the amount to be paid into Consolidated Revenue Fund is limited to \$500,000, made up of a Government grant of \$100,000 and deposits by the Trustees of public contributions. Interest on this fund at 3 per cent per annum, amounting to \$14,670, was paid to the Trustees and charged to Interest on Public Debt under the above mentioned authority.
- H This represents the unexpended balance of the amount received from the liquidators of the Home Bank and the Commissioner under the Home Bank Creditors' Relief Account, to provide for outstanding and unclaimed cheques.
- I The balance in this account represents declared but unpaid dividends of estates, paid to the Receiver General in accordance with the provisions of the Bankruptcy Act.
- J This is the balance of a bequest made by the late William Scott, for the benefit of soldiers who served in World War I. Payments are made on the application of the Canadian Pension Commission.

[III] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
<i>(b) Insurance and Guaranty Funds—</i>				
A Insurance Fund—Civil Service.....	19,014,297 55	457,418 80	1,520,438 67	20,077,317 42
B Government Officers' Guarantee Fund	454,470 60	2,877 88	44,737 18	496,329 90
C War Damage Insurance Special Account—General	7,473,340 68	7,381,593 68	6,263 25	98,010 25
D War Damage Insurance Special Account—Board of Grain Com- missioners	1,494,628 01	1,494,628 01		
E War Damage Insurance Account— Government Property	3,227,781 12	3,227,781 12		
	<u>31,664,517 96</u>	<u>12,564,299 49</u>	<u>1,571,439 10</u>	<u>20,671,657 57</u>
<i>(c) Pension and Retirement Funds—</i>				
F Superannuation Account	85,444,365 30	8,827,232 24	11,129,466 55	87,746,599 61
G Retirement Fund—Civil Service....	10,306,656 35	4,202,683 89	6,144,251 98	12,248,224 44
	<u>95,751,021 65</u>	<u>13,029,916 13</u>	<u>17,273,718 53</u>	<u>99,994,824 05</u>
	<u>\$127,415,539 61</u>	<u>\$ 25,594,215 62</u>	<u>\$ 18,845,157 63</u>	<u>\$120,666,481 62</u>

A The Civil Service Insurance Fund increased by \$1,063,019.87 during the fiscal year. Credits consisted of premium revenue amounting to \$381,511.96, refunds of expenditure, \$134.40, and interest, \$1,138,792.31. Debits comprised payments of death benefits, \$396,678.34, payment of cash surrender values, \$58,879.18 and refunds of overpaid premiums, \$1,861.28.

B The Government Officers' Guarantee Fund increased by \$41,859.30 during the fiscal year. Credits consisted of premiums, at the rate of 10 cents per \$100 of coverage, amounting to \$32,689.11, interest at 2½ per cent compounded semi-annually, \$11,885.21, and recovery of \$162.86 previously paid to cover a defalcation. Debits comprised payments to various departments to cover defalcations amounting to \$2,050.91, and refund of overpayment of premiums, \$826.97.

- C This account is credited with premiums received under the General War Risk Insurance Scheme (War Risk Insurance Act, 1942); debits consist of compensation, indemnities, administrative expenses and refunds of overpayments of premiums. Pursuant to the provisions of P.C. 11038 of December 12, 1942, payments totalling \$2,387,018.06 were made during the year to insurance companies for distribution, or direct to policy holders as refunds on account of premium payments and \$4,850,000 was transferred to Special Receipts and Credits. The \$100,000 advance made by the Department of Finance in the fiscal year 1942-43 was transferred from this account as a credit to Ordinary Revenue—Refunds of Previous Years' Expenditures.
- D There were no transactions in this account during the fiscal year and it was closed by transfer of the credit balance to Special Receipts and Credits.
- E The sum of \$1,838.64 was disbursed as a premium refund in accordance with the provisions of P.C. 11038 of December 12, 1942, and the account was closed by the transfer of the sum of \$3,225,942.48 to Special Receipts and Credits.
- F The balance at the credit of the Superannuation Account increased by \$2,302,234.31 during the fiscal year. The amount contributed by employees was \$4,601,741.41, that by the Government, \$3,160,892.53 and interest amounting to \$3,316,536.98 was added. In addition, an amount of \$49,395.63 was transferred, under authority of an Act to amend the Civil Service Superannuation Act, c. 34, 1944, from the Civil Service Retirement Fund. The chartered banks contributed \$900 for the Inspector General of Banks. Superannuation payments amounted to \$8,136,696.27, gratuities to \$247,068.59, and withdrawals to \$443,467.38.
- G The balance at the credit of the Civil Service Retirement Fund increased by \$1,941,568.09. Credits consisted of abatements from salaries, certain adjustments and transfers amounting to \$5,742,813.19 and interest of \$401,438.79. Debits were lump sum payments on retirement or death of contributors, certain adjustments and transfers to Superannuation Account.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
A Ernest Davis Estate—Suspense	6,039 81	6,151 81	112 00	
B Interest Special Account—Interest Accrued—				
Ninth Victory Loan	227,198 60	227,198 60		
Canada Savings Bonds—Interest accrued			254,056 10	254,056 10
Canada Savings Bonds—1½% Loan Interest Accrued			453,535 93	453,535 93
GENERAL				
C Income Tax Deductions—Suspense Central Pay Office	89,655 80	17,774,492 01	17,772,337 63	87,501 42
D Unemployment Insurance Deductions Suspense—Central Pay Office ...	5,331 20	1,616,946 98	1,614,666 03	3,050 25
E War Savings Certificates—Instalment Purchases—Central Pay Office ..	88,241 50	581,757 00	493,515 50	
F Instalment purchases of Victory Bonds—				
Second Victory Loan, 1942—Public Service	32,746 06	193 73	100 00	32,652 33
Third Victory Loan, 1942—Public Service	17,384 54	1,074 61	574 92	16,884 85
Fourth Victory Loan, 1943—Public Service	59,718 34	1,734 64	830 36	58,814 06
Fifth Victory Loan, 1943—Public Service	53,693 22	2,722 80	1,234 86	52,205 28
Sixth Victory Loan, 1944—Public Service	16,037 81	918,990 38	1,027,400 56	124,447 99
Seventh Victory Loan, 1944—Public Service	22,699 19	1,464,494 99	1,613,290 03	171,494 23
Eighth Victory Loan, 1945—Public Service	386,881 89	4,950,719 83	5,256,565 76	692,727 82
Ninth Victory Loan, 1945—Public Service	18,938,991 18	64,211,542 93	50,426,635 13	5,154,083 33
Canada Savings Bonds—Subscrip- tion Suspense		33,113 21	1,663,260 17	1,630,146 96
	<u>\$ 19,944,619 14</u>	<u>\$ 91,791,133 52</u>	<u>\$ 80,578,114 98</u>	<u>\$ 8,731,600 60</u>

- A The will of the late Ernest Davis, who died on May 12, 1936, provided that the residue of his estate should be paid to the Dominion Government. The credits are further proceeds from the estate while the debit entry represents the transfer of the balance to Sundry Suspense Accounts.
- B Accrued interest collected from those purchasing bonds after the issue date, is credited to these accounts and, on first due date, is transferred to Interest on Public Debt.
- C Income tax deductions from the salaries and wages of employees paid through Central Pay Office are credited to this account pending payment to the Department of National Revenue.
- D Deductions from the salaries and wages of employees paid through Central Pay Office are credited to this account pending payment to the Unemployment Insurance Commission.
- E Deductions from the salaries of Dominion Government employees paid by Central Pay Office were credited to this account and cheques drawn against it in favour of the Bank of Canada as the certificates became fully paid.
- F These accounts were established to record instalment purchases of Victory Loan and Canada Savings Bonds by employees of the Dominion Government, Crown corporations and other government agencies. Credits are the instalments, while debits are payments to the Bank of Canada for bonds fully subscribed.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
A Briton Medical and General Life Association Funds	281 06	281 06		
B Cash Suspense—Unallocated Funds .	108,915 71	3,710,220 90	3,605,363 20	4,058 01
C Donations Suspense—Non-War		2,491 08	2,491 08	
D Ernest Davis Estate			6,154 31	6,154 31
E George Henderson Keeler Estate ...	525 00		130 14	655 14
E George Mayo Estate	12,100 00		1,000 00	13,100 00
F Matured Bonds and Interest Unclaimed	81,456 80	6,685 00	729 00	75,500 80
G Premium, Discount and Exchange ..		58,060,013 07	58,060,013 07	
H Royal Canadian Mint—Handling Charges		663,599 34	663,599 34	
I Royal Canadian Mint—Newfoundland Coinage		3 00	3 00	
J Security Division Suspense Account—Finance	5,325 39	19,543 65	14,744 24	525 98
K United Kingdom—General Settlement Account	4,185,519 69	7,131,767 28	10,679,780 71	7,733,533 12
L Unclaimed Award, Registrar Exchequer Court of Canada, B.C. Admiralty District	1,831 17			1,831 17
M Unclaimed Cheques Suspense—Finance	43,857 08		92 37	43,949 45
M Unclaimed Cheques Suspense—Comptroller of the Treasury	70 96	70 88	2,132 97	2,133 05
M Unclaimed Cheques Suspense—War-time Prices and Trade Board ...	21 20			21 20
N Unclaimed Drafts Suspense—Finance ..	96 39	10 00	712 38	798 77
O Unclaimed War Damage Insurance Refunds		23 09	1,492 18	1,469 09
P Unclaimed War Savings Certificates and Stamps	128,728 56	1,788 18	26,583 49	153,523 87
Q Victory Loans 1917-18-19—Canvassers Suspense Account	1,620 83			1,620 83
R Victory Loans 1917-18-19—At credit of subscribers in arrears	207,422 70	25 00		207,397 70
S Victory Loan 1941—At credit of subscribers in arrears	4,287 88	41 65	51 50	4,297 73
S 2nd Victory Loan, 1942—At credit of subscribers in arrears	8,933 91	267 69	474 88	9,141 10
S 3rd Victory Loan, 1942—At credit of subscribers in arrears	4,397 33	5 06	336 79	4,729 06

[13] Sundry Suspense Accounts—Concluded

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
S 4th Victory Loan, 1943—At credit of subscribers in arrears	5,099 64	67 01	392 32	5,424 95
S 5th Victory Loan, 1943—At credit of subscribers in arrears	3,682 37	767 16	774 14	3,659 35
S 6th Victory Loan, 1944—At credit of subscribers in arrears	2,177 32	77 85	295 07	2,394 54
S 7th Victory Loan, 1944—At credit of subscribers in arrears	2,406 64	119 89	322 60	2,609 35
S 8th Victory Loan, 1945—At credit of subscribers in arrears	1,397 35	440 53	1,176 27	2,133 09
S 9th Victory Loan, 1945—At credit of subscribers in arrears		3,178 90	7,509 19	4,330 29
T War Savings Certificates—Instalment Suspense		57 00	387 75	330 75
U War Donation—Suspense		169,638 51	169,638 51	
V Wartime Prices and Trade Board—Suspense	114 49	635 09	1,354 70	834 10
	<u>\$ 4,810,269 47</u>	<u>\$ 69,771,817 87</u>	<u>\$ 73,247,735 20</u>	<u>\$ 8,286,186 80</u>

- A This account was closed by crediting the amount which represented unclaimed or undistributed balances, at the time of the liquidation of the Association, the last of which was received in 1920, to Ordinary Revenue—Miscellaneous.
- B The amounts of remittances which are not immediately classifiable are credited to this account. Upon receipt of the necessary information, clearance is made to the proper accounts.
- C Donations received from various sources and designated as non-war contributions are credited to this account and, at the close of the fiscal year, the balance is transferred to Revenue—Special Receipts.
- D Details of this account, which was transferred from Deferred Credits (see above) during the fiscal year, are given under that Balance Sheet heading.
- E These amounts are interim payments from estates which were bequeathed to the Government as a contribution toward the war effort. When the wills have been probated, the net proceeds of the estates will be transferred to Revenue—Special Receipts.
- F Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.
- G Obligations payable in other than Canadian currency, such as those portions of the Funded and Floating Debt payable in London and New York are recorded in the Balance Sheet at par of exchange. Similarly, assets held in London and New York such as cash, special deposits, and security investments are shown at \$4.86½ to the pound sterling and \$1 to the American dollar. In all other transactions, the current market values are used and the difference between these and par is adjusted by charging or crediting this account as required. At the close of the fiscal year the excess of disbursements over receipts was charged to Expenditures—Premium, Discount and Exchange.

The following table shows the transactions, apart from certain adjusting entries, in the account for 1946-47:

Expenditure—

Premium paid on gold and on United States dollar purchases	44,826,306 64
Discount on sales of sterling	13,032,442 86
Premiums paid on Dominion of Canada sterling securities redeemed—2½% 1947 stock at 100·2%	88 21
	<u>57,858,837 71</u>

Revenue—

Premium received on sale of gold and United States dollars	41,305,990 60
Discount on purchases of sterling	7,380,529 93
	<u>48,686,520 53</u>
Net Expenditure	<u>\$ 9,172,317 18</u>

H Amounts deducted from the payments for gold deposited with the Royal Mint and the Dominion of Canada Assay Office, Vancouver, to cover the costs of packing, insurance, express, etc., on shipments of fine gold out of Canada, are credited to this account, while certain of the actual expenses are debited hereto. For this fiscal year, the total deductions exceeded the expenses charged to this account by \$658,857.31 which was transferred to Revenue—Bullion and Coinage.

I The credits in this account represent payment by the Government of Newfoundland of brokerage charged on coinage minted for it by the Dominion. The debits constitute payment by the Dominion to the brokerage firm concerned.

J The amounts of remittances received by the Securities Division as instalment payments, on the purchase of bonds, which are not immediately classifiable are credited to this account. Upon receipt of the necessary information, clearance is made to the proper accounts.

K The opening balance represents the net credit available for transactions subsequent to March 31, 1946, arising from the implementation of the terms of the Canada-United Kingdom Financial Settlement Agreement. Such transactions in the current fiscal year include cash receipts, cash disbursements to third parties and inter-departmental adjustments for all departments. A summary of the net debits and credits by Departments follows:

Department	Debit	Credit
Balance as at April 1, 1946		4,185,519 69
Agriculture		105,845 07
Finance	6,104 36	
Fisheries	16,626 65	
National Defence		2,605,941 42
Reconstruction and Supply		880,673 82
Trade and Commerce	21,141 90	
Transport	573 97	
Balance as at March 31, 1947	7,733,533 12	
	<u>\$7,777,980 00</u>	<u>\$7,777,980 00</u>

L Amount received from the Registrar, British Columbia Admiralty District which had been on deposit in his account for more than twenty years. Payment will be made if a valid claim for the money should be submitted.

M All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to these accounts pending claims therefor.

N The chartered banks of Canada submit semi-annually to this department lists of outstanding drafts and receipts on Government Account. The amounts of certain of these drafts and receipts are credited to this account pending information as to the department or services concerned. Clearance is made upon receipt of such information.

O Credits include all refund cheques which could not be delivered, as well as the remittances received from Insurance Companies representing refund cheques issued by them and not negotiated as at March 31, 1947. Debits represent payments to claimants.

P To this account is credited the value of War Savings Certificates and stamps which are returned to the Bank of Canada for various reasons. When owners are located or identified, disbursements are made.

Q This account relates to undelivered cheques issued in favour of canvassers for the 1917, 1918 and 1919 Victory Loans.

R This account has to do with incomplete subscriptions to the 1917, 1918 and 1919 Victory Loans. On November 29, 1930, the Governor in Council approved the principle of refunding, on application by the subscriber, the amount of any instalment paid.

S These accounts are similar in purpose to the one described in "R" above.

T In the closing of various accounts previously maintained for the recording of pay-list deductions for instalment purchases of War Savings Certificates, it was found that a number of small debit and credit balances could not be cleared, the former representing possible overpayments and the latter unidentifiable remittances. The closing balance reflects the net credit in this respect.

U To this account are credited donations toward the Canadian war effort. At the close of the fiscal year, the credit balance is transferred to Revenue—Special Receipts.

V Receipts which cannot immediately be allocated are credited to this account pending clearance to the proper accounts.

PUBLIC ACCOUNTS: PART II

[14] Province Debt Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
British Columbia	583,021 40			583,021 40
Manitoba	3,578,941 20			3,578,941 20
New Brunswick	529,299 39			529,299 39
Nova Scotia	1,055,411 69			1,055,411 69
Ontario	2,848,289 52			2,848,289 52
Prince Edward Island	775,791 83			775,791 83
Quebec	2,549,213 61			2,549,213 61
	11,919,968 64			11,919,968 64
Less:				
Province of Nova Scotia Suspense Account....	40,139 91			40,139 91
Province of Prince Edward Island Land Account	782,402 33			782,402 33
Province of Quebec Debt Account.....	1,473,609 63			1,473,609 63
	2,296,151 87			2,296,151 87
	9,623,816 77			9,623,816 77

The amount of \$2,296,151.87, included as an asset in the Dominion Balance Sheet, consists of amounts due on debt account by the Provinces of Nova Scotia, Prince Edward Island and Quebec.

The amount of \$11,919,968.64, included as a liability, represents the amount of the debt allowances granted to the provinces as a result of the financial settlements of Confederation.

Details of the interest paid and received in connection with these accounts will be found in Appendix 5 to this section, page F-75.

[15] Reserves for Certain Contingent Liabilities

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(b) Reserve for possible losses on ultimate realization of active assets	\$150,000,000 00	\$ 21,331,139 66	\$ 25,000,000 00	\$153,668,860 34

During the year this reserve was increased by a further \$25,000,000, such amount being charged to Expenditures (see page F-48). Debits represent write-offs, under authority of the Surplus Crown Assets Act, c. 21, 1944-45, in respect of loans and advances made during the war by the Department of Munitions and Supply to Crown Companies and in connection with Crown Plants—Privately Managed. The details are as follows:

Canada Strip Mill Ltd., Montreal East	5,474,890 29
Canada Strip Mill Ltd., New Toronto	2,535,407 83
Welland Chemical Works Ltd.	11,619,067 08

These plants were sold by War Assets Corporation and it was necessary to clear from the books of the Dominion the amounts in the asset accounts remaining after having applied the proceeds of the sales and the amounts charged to the Reserves for Certain Contingent Liabilities (see section VA Department of Reconstruction and Supply).

Melbourne Merchandising Limited	658,598 13
---------------------------------------	------------

This Company ceased to carry on business as at February 28, 1947 and advances by the Dominion outstanding at the close of the fiscal year were liquidated by repayments, by a charge to Reserves for Certain Contingent Liabilities (see section VA Department of Reconstruction and Supply) and by the above.

Polymer Corporation Limited	1,043,176 33
-----------------------------------	--------------

The transfer of this amount from Loans and Advances (to the Company) represented a reduction of the Crown's investment in the plant and equipment of Polymer Corporation Limited during 1946-47 due to the transfer of surplus capital assets of \$1,043,710.85 to War Assets Corporation, less minor adjustments amounting to \$534.52.

\$ 21,331,139 66

[16] Funded Debt Unmatured

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(a) Payable in Canada.....	16,101,597,098 90	5,833,250,291 63	5,570,539,964 40	15,838,886,771 67
(b) Payable in London.....	11,843,830 59	289,220 52		11,554,610 07
(c) Payable in New York.....	178,000,000 00	30,000,000 00		148,000,000 00
	<u>\$16,291,440,929 49</u>	<u>\$ 5,863,539,512 15</u>	<u>\$ 5,570,539,964 40</u>	<u>\$15,998,441,381 74</u>

NOTE: A portion of this indebtedness is reported under the Department of National Revenue (see page P-47).
 Schedule U (page 29) in Part I of this Report, in which Part the funded debt unmatured is shown in total, gives a break-down by loans. On page 6 of the same Part, Comment No. 16 on the Balance Sheet explains the increase during 1946-47.

1946-47
PUBLIC ACCOUNTS

PART II
F

DEPARTMENT OF FINANCE

APPENDICES

1. Return on Investments
2. Interest on Public Debt, 1946-47
3. Servicing of Public Debt, 1946-47
4. Cost of Loan Flotations, 1946-47
5. Subsidy Accounts
6. Government-owned Companies
7. National Battlefields Commission

Appendix 1

RETURN ON INVESTMENTS

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested	Amount Realized		
			p.c.	\$ cts.	\$ cts.	\$ cts.	
PROVINCES							
Relief Loans—							
Manitoba.....	1 year.....	Various.....	3	24,734,451 82†	742,185 33		
Saskatchewan.....	Various.....	Various.....	3	70,668,403 20†	199,226 00		
Alberta.....	1 year.....	Various.....	3	25,862,000 00†	776,066 26		
British Columbia.....	1 year.....	Various.....	3	34,032,619 04†	1,029,694 07		
							2,747,171 66
Subsidy overpayment—Province of Alberta.....	1 year.....	Mar. 1, 1947..	3	350,000 00			10,500 00
Province of Saskatchewan—Power Commission.....	1 year.....	Nov. 15, 1946..	3½	34,560 00†			1,310 40
Province of Quebec—Debt Account.....	1 year.....	Dec. 31, 1946..	4	1,473,609 63			58,944 38
Province of Saskatchewan—Seed Grain Loans Guarantee, 1936..	On acct.....	Various.....	3	2,637,398 15†	15,453 54		
Seed Grain Loans Guarantee, 1937..	On acct.....	Various.....	3	7,136,051 09†	25,582 33		41,035 87
NATIONAL HARBOURS BOARD							
Halifax Harbour Debentures.....	On acct.....	Various.....	Various...	12,528,717 66†	600,000 00		
Montreal Harbour Debentures.....	On acct.....	Various.....	Various...	60,243,173 74†	1,200,000 00		
Saint John Harbour Debentures.....	On acct.....	Various.....	Various...	17,301,488 27†	400,000 00		
Three Rivers Harbour Debentures.....	On acct.....	Various.....	Various...	3,982,510 47†	150,000 00		
Vancouver Harbour Debentures.....	On acct.....	Various.....	Various...	24,873,386 87†	1,100,000 00		3,450,000 00
HARBOUR COMMISSION							
New Westminster Harbour Debentures.....	1 year.....	June 30, 1944..	5	274,537 23			13,726 86
CANADIAN NATIONAL RAILWAYS							
Purchase of railway equipment—							
1936 Agreement.....	1 year.....	Oct. 16, 1946..	3	2,068,692 38†	69,818 36		
1940 Agreement.....	1 year and 82 days...	Jan. 9, 1947..	3½	8,927,714 86	400,028 21		
1941 Agreement.....	1 year and 13 days...	Jan. 9, 1947..	3½	15,208,977 24	599,665 54		
1943 Agreement.....	1 year.....	Feb. 25, 1947..	2½	18,740,000 13†	532,918 75		
1944 Agreement.....	1 year.....	Mar. 10, 1947..	2½	11,293,468 35†	307,855 60		
1946 Agreement.....	1 year.....	Oct. 16, 1946..	2½	12,202,718 72†	310,515 61		
Financing and Guarantee Act, 1940—Advances for purchase of securities..	Various.....	Jan. 1, 1947..	3½	108,155,796 70†	3,783,687 67		
Financing and Guarantee Act, 1941—Advances for purchase of securities..	Various.....	Jan. 1, 1947..	3½	8,592,109 50†	300,702 54		
Financing and Guarantee Act, 1942—Advances for purchase of securities..	Various.....	Jan. 1, 1947..	3½	18,276,036 27†	639,524 12		
Refunding Act, 1938.....	Various.....	Various.....	Various...	76,890,029 45†	1,970,329 75		
Refunding Act, 1944.....	Various.....	Jan. 1, 1947..	Various...	145,686,000 00†	3,113,843 63		
War Appropriation Act, 1941, Temporary Loan.....	1 year and 8 days.....	Jan. 9, 1947..	3½	13,906,999 71	497,413 36		
War Appropriation (United Kingdom Financing) Act, 1942—Advances for purchase of securities.....	Various.....	Jan. 1, 1947..	3½	256,387,884 06†	8,970,026 57		21,496,329 71

Appendix 1—Concluded

RETURN ON INVESTMENTS—Concluded

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested		Amount Realized		
				p.c.	\$ cts.	\$ cts.	\$ cts.	
MISCELLANEOUS								
Bank of Canada Capital Stock.....	1 year.....	Dec. 31, 1946..	4½	5,000,000 00		225,000 00		
Bank of Canada—Dominion's share of profits for calendar year 1946.....						21,011,194 96		
Canadian Farm Loan Board—								
Interest on bonds.....	Various.....	Various.....	3½	8,450,000 00†		406,431 50		
Interest on bonds.....	Various.....	Jan. 1, 1947..	3	5,250,000 00†		84,258 92		
Interest on initial capital.....	1 year.....	Mar. 31, 1947..	3½	5,000,000 00		175,000 00		
Interest on initial capital—								
Fisherman's Loan Act.....	1 year.....	Mar. 31, 1947..	2½	29,000 00		725 00		
Canadian National (West Indies) Steamships Ltd.—								
Advances for deficit.....	1 year.....	Jan. 1, 1947..	2½	5,059,960 94		126,499 02		
Dawson Creek, B.C.—Sewage Disposal System—Loan.....	Various.....	Dec. 31, 1946..	2	103,191 00†		1,893 26		
Dominion and National Housing Acts—Loans.....	Various.....	Various.....	Various...			—16,535 16		
Foreign Exchange Control Board—								
Advances.....	6 months...	May 1, 1946..	{ .75			5,046,061 64		
Advances.....	8 months...	Dec. 31, 1946..	{ .625	870,000,000 00†		6,303,510 26		
Government of Belgium—								
Loan—Export Credits Insurance Act, 1944.....	Various.....	Various.....	3	51,459,698 62†		1,081,594 10		
Government of Norway—								
Loan—Export Credits Insurance Act, 1944.....	Various.....	Various.....	2½	18,308,416 67†		296,189 99		
Government of the Union of Soviet Socialist Republics—								
Loan for purchase of wheat and flour.....	1 year.....	Jan. 1, 1947..	3	2,500,000 00†		214,931 50		
Loan—Export Credits Insurance Act, 1944.....	Various.....	Feb. 28, 1947..	2	2,866,098 69†		56,778 59		
Montreal Turnpike Trust Corporation—								
Interest under commutation agreements.....	Various.....	Various.....	6	14,308 00		858 48		
Saint John Bridge and Railway Extension Co.—Loan.....	1 year.....	July 1, 1946..	4	433,900 00		17,356 00		
Municipal Improvements Assistance Act 1938—Loans.....	Various.....	Various.....	2	5,219,591 46†		105,714 33		
Securities Investment Account.....	Various.....	Various.....	Various...	276,366,554 31†		5,190,605 74		
Halifax Pilots' Pension Fund.....	Various.....	Mar. 31, 1947..	3			64 54		
Sydney Pilots' Pension Fund.....	Various.....	Mar. 31, 1947..	3			12 32		
War Damage Insurance—Bank Interest						6 40		
							40,328,151 39	
							68,147,170 27	

† Balance March 31, 1947.

Appendix 2—Concluded

INTEREST ON PUBLIC DEBT, 1946-47—Concluded

To whom paid	Description	Time for which interest was paid	Date to which interest was paid	Rate of interest	Amount of principal	—	Interest paid	Total
				p.c.	\$	cts.	\$	cts.
Sundry Banks.....	Deposit Certificates.....	78 days	Dec. 11, 1946	.625	40,000,000 00	.....	53,424 80	.....
Sundry Banks.....	Deposit Certificates.....	154 days	Feb. 25, 1947	.625	30,000,000 00	.....	79,109 69	.....
Sundry Banks.....	Deposit Certificates.....	182 days	Mar. 25, 1947	.625	40,000,000 00	.....	124,657 53	.....
Sundry Banks.....	Deposit Certificates.....	71 days	Dec. 11, 1946	.625	25,000,000 00	.....	30,393 77	.....
Sundry Banks.....	Deposit Certificates.....	147 days	Feb. 25, 1947	.625	30,000,000 00	.....	75,513 61	.....
Sundry Banks.....	Deposit Certificates.....	64 days	Dec. 11, 1946	.625	40,000,000 00	.....	43,835 62	.....
Sundry Banks.....	Deposit Certificates.....	140 days	Feb. 25, 1947	.625	30,000,000 00	.....	71,917 80	.....
Sundry Banks.....	Deposit Certificates.....	57 days	Dec. 11, 1946	.625	25,000,000 00	.....	24,490 76	.....
Sundry Banks.....	Deposit Certificates.....	133 days	Feb. 25, 1947	.625	30,000,000 00	.....	68,322 00	.....
Sundry Banks.....	Deposit Certificates.....	50 days	Dec. 11, 1946	.625	25,000,000 00	.....	21,404 28	.....
Sundry Banks.....	Deposit Certificates.....	126 days	Feb. 25, 1947	.625	30,000,000 00	.....	64,725 88	.....
PAYABLE IN LONDON (AT COST)								
Sundry Persons.....	Loan of 1897.....	Various.....	Various.....	2½	.....	.....	2,056 79	.....
Sundry Persons.....	Loan of 1950-55.....	Various.....	Various.....	3½	.....	.....	136,559 87	.....
Sundry Persons.....	Loan of 1953-58.....	Various.....	Various.....	4	.....	.....	106,913 66	.....
Sundry Persons.....	Loan of 1958-63.....	Various.....	Various.....	3½	.....	.....	100,928 96	.....
PAYABLE IN NEW YORK								
Sundry Persons.....	Loan of 1930-60.....	1 year	Apr. 1, 1947	4	100,000,000 00	.....	4,000,000 00	.....
Sundry Persons.....	Loan of 1936-61.....	1 year	Jan. 15, 1947	3½	48,000,000 00	.....	1,560,000 00	.....
Sundry Persons.....	Loan of 1943-48.....	1 year	Jan. 15, 1947	2½	30,000,000 00	.....	750,000 00	.....
Premium on U.S. Funds at ¼ of 1 per cent.								
OTHER LIABILITIES								
Sundry Persons.....	Dominion Stock, Issue B.....	1 year	Nov. 1, 1946	3½	3,700 00	.....	129 50	.....
Sundry Persons.....	Compensation to Seigneurs.....	1 year	Jan. 1, 1947	6	11,827 40*	.....	585 88	.....
DEPOSIT AND TRUST ACCOUNTS								
Sundry Banks.....	Bank Circulation Redemption Fund.....	1 year	July 1, 1946	3	1,331,557 85*	.....	50,090 77	.....
Replacement Fund.....	Burrard Dry Dock Pontoons.....	1 year	Apr. 1, 1947	3	73,467 19*	.....	2,102 86	.....
Canteen Fund.....	Central Trust Fund of the Army, Navy and Air Force Canteens.....	1 year	Apr. 1, 1947	2½	4,919,885 15*	.....	60,764 00	.....
Sundry Persons.....	Contractors Securities.....	Various	Apr. 1, 1947	2	3,633,908 75*	.....	59,562 82	.....
Sundry Persons.....	Deferred Pay Balances—Army.....	Various	Apr. 1, 1947	3	86,388 70*	.....	126,626 84	.....
Sundry Persons.....	Deferred Pay Balances—Air.....	Various	Apr. 1, 1947	3	71,519 02*	.....	3,357 00	.....
Indian Trust Fund.....	Indian Trust Fund.....	1 year	Apr. 1, 1947	6	1,073,861 63	64 431 70	.....	.....
Indian Trust Fund.....	Indian Trust Fund.....	1 year	Apr. 1, 1947	5	16,022,628 03	801,131 40	.....	.....
							865,563 10	.....
							5,089,418 23	.....
							346,459 28	.....
							6,310,000 00	.....
							31,550 00	.....
							715 38	.....

King George V— Cancer Fund..... Land Assurance Fund..... National Harbours Board— Special Account No. 2..... National Harbours Board..... Sundry Persons..... R.C.M.P. Benefit Fund..... Executive Council..... Provincial Treasurer: Ontario..... Quebec.....	1 year 1 year 1 year 1 year 1 year Various 1 year 1 year 1 year 1 year 1 year 1 year 1 year 1 year 1 year	Apr. 1, 1947 Apr. 1, 1947 Jan. 1, 1947 Jan. 1, 1947 Jan. 1, 1947 Apr. 1, 1947 Apr. 1, 1947 Apr. 1, 1947 Nov. 14, 1946 Jan. 1, 1947 Jan. 1, 1947	3 3 2 2 2 2 2 4 5 5	489,000 00 21,454 60* 31,570 32* 307,454 63* 35,764,512 33* 50,418 87* 500,000 00 71,229 86 62,658 68	14,670 00 617 20 227 78 6,551 72 6,879 50 681,693 55 1,174 73 20,000 00 133,888 54	2,026,890 95
INSURANCE AND GUARANTY FUNDS						
Annuities Fund..... Civil Service Insurance Fund..... Returned Soldiers' Insurance Fund..... Veterans' Insurance Account..... Government Officers' Guarantee Fund.....	1 year 1 year 1 year 1 year 1 year	Apr. 1, 1947 Apr. 1, 1947 Apr. 1, 1947 Apr. 1, 1947 Apr. 1, 1947	4 6 4 3½ 2½	357,161,953 00* 20,077,317 42* 23,985,357 05* 1,116,377 41* 496,329 90*	12,333,806 35 1,138,792 31 925,392 28 20,084 49 11,835 21	14,429,960 64
PENSION AND RETIREMENT FUNDS						
Superannuation Account..... Retirement Fund..... National Harbours Board Pension Fund..... Permanent Services Pension Account..... R.C.M.P. Dependents' Pension Fund..... R.C.M.P. Dependents' Pension Fund— British Columbia..... Montreal..... Saint John.....	1 year 1 year 1 year 1 year 1 year 1 year 1 year 1 year 1 year	Apr. 1, 1947 Jan. 1, 1947 Jan. 1, 1947 Apr. 1, 1947 Apr. 1, 1947 Apr. 1, 1947 Apr. 1, 1947 Apr. 1, 1947 Apr. 1, 1947	4 4 4 4 4 3 3 3 3	87,746,599 61* 12,245,224 44* 1,655,722 36* 1,364,682 48* 534,585 36* 29,847 40* 29,183 10* 6,576 46*	3,316,536 98 401,438 79 45,971 02 3,332 98 18,765 66 456 92 493 54 125 76 1,076 22	3,787,121 65 464,394,876 26

(a) This loan was called for redemption on June 1, 1946.

(b) Less accrued interest received on \$350 million of notes dated March 1, 1946 but not issued until April 15, 1946.

* Balance March 31, 1947.

Appendix 3

SERVICING OF PUBLIC DEBT, 1946-47

To Whom Paid	Services	\$	cts.	\$	cts.	\$	cts.
	Expenses of redemption and transfer of bonds—Consolidated Revenue and Audit Act, 1931—						
Bank of Montreal, London, England	Stamp Duty on transfers of stock.....				57 76		
" " "	Redemption expenses, vested issues—cablegrams, express, etc.....				29 44		
" " "	Commission paid for redemption of bonds—Sterling issues.....				233 61		
Bank of Montreal, New York.....	Commission paid for redemption of bonds—New York issues—						
" " "	3% Loan, 1937-67.....	1,293	12				
" " "	3% Loan, 1938-68.....		572 53				
" " "	2½% Loan, 1943-48.....	9,262	66				
" " "	3% Loan, 1943-53.....		137 82				
" " "	3% Loan, 1943-58.....		217 82				
" " "	Sundry Loans.....		502 61				
					11,086 56		
Sundry Persons.....	Premium paid on called bonds, New York—						
" " "	3% Loan, 1937-47 at 104.....	162,672	80				
" " "	3% Loan, 1938-68 at 104.....	73,245	60				
" " "	3% Loan, 1943-53 at 103.....	13,499	40				
" " "	3% Loan, 1943-58 at 103.....	21,268	65				
					270,686 45		
Bank of Montreal, New York.....	Exchange fees on sundry bonds.....				60		
						282,994 42	
	VOTE 64—SERVICING OF PUBLIC DEBT						
Sundry Banks, Canada.....	Commission for cashing Dominion of Canada coupons.....	258,926	92				
Bank of Montreal, New York.....	Commission for cashing Dominion of Canada coupons and for paying registered interest..	4,949	15				
					263,876 07		
Bank of Montreal, New York.....	Fees for acting as registrar of Dominion of Canada bond issues in New York.....				285 43		
Bank of Montreal, London, England	For services as fiscal agents in London, England for the year ended December 31, 1946 at a rate of £150 per million pounds of debt.....				1,545 09		
" " "	Advertising interest payments.....				612 96		
" " "	Postage and revenue stamps on interest cheques.....				65 75		
	Advertising call notices of redemption—						
Doremus & Co., New York.....	2½% Loan, 1943-48.....		1,164 42				
Sundry newspapers, Canada.....	3½% Loan, 1937-49.....		4,321 29				
Advertising Agencies of Canada...	4½% Loan, 1931-56.....		4,512 07				
King's Printer, Ottawa.....	Printing Form 18K.....		148 92				
Sundry Bank Note Companies.....	Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges..				118,445 70		
						394,977 70	
						677,972 12	

Appendix 4

COST OF LOAN FLOTATIONS, 1946-47

	\$	cts.	\$	cts.	\$	cts.
Fourth Victory Loan, dated May 1, 1943— National War Finance Committee— Advertising and publicity—Miscellaneous.....						41 00
Fifth Victory Loan, dated November 1, 1943— National War Finance Committee— Advertising and publicity—Miscellaneous.....						180 99
Sixth Victory Loan, dated May 1, 1944— National War Finance Committee— Advertising and publicity—Miscellaneous—Refund.....						-75 31
Seventh Victory Loan, dated November 1, 1944— National War Finance Committee— Administration—Stationery and printing..... Advertising and publicity—Miscellaneous.....			264 67 339 05			603 72
Eighth Victory Loan, dated May 1, 1945— National War Finance Committee— Administration—Stationery and printing..... Advertising and publicity— Radio..... Motion pictures..... Posters, billboards and street car cards..... Literature and miscellaneous.....				878 80		
		927 13 242 47 10,987 69 23,772 28		35,929 57		36,808 37
Ninth Victory Loan dated November 1, 1945— National War Finance Committee— Administration— Salaries..... Travelling expenses..... Postage and express..... Communication services..... Stationery and printing..... Purchase and rental of equipment..... Office rental, light, heat and janitor service..... Organization expenses..... Advertising and publicity— Newspapers and magazines..... Radio..... Motion pictures..... Posters, billboards and street car cards..... Literature and miscellaneous..... Engraving and furnishing bonds.....		4,147 10 336 95 1,660 48 279 32 4,971 70 41 75 990 39 36 02		12,463 71		
		261 95 288 65 3,405 05 10,487 32 94,229 77		108,692 74 106,738 21		227,894 66
War Savings Certificates and Stamps— National War Finance Committee— Administration— Salaries..... Travelling expenses..... Postage and express..... Communication services..... Stationery and printing..... Purchase and rental of equipment..... Office rental, light, heat and janitor service..... Organization expenses..... Sales commission to postmasters.....		13,709 83 1,253 39 6,968 73 740 65 825 62 195 23 2,352 98 121 93 10,931 15		37,099 51		

Appendix 4—Concluded

COST OF LOAN FLOTATIONS, 1946-47—Concluded

	\$	cts.	\$	cts.	\$	cts.
Advertising and publicity—Literature and miscellaneous.....			8,799	88		
Printing certificates and stamps.....			18,331	52		
					64,230	91
Canada Savings Bonds, dated November 1, 1946—						
Bank of Canada—						
Administration—						
Travelling expenses.....	47,146	45				
Postage and express.....	5,086	87				
Telephones and telegrams.....	11,195	50				
Stationery and printing.....	30,459	30				
Purchase and rental of equipment.....	1,270	31				
Office rental, light, heat and janitor service.....	537	31				
Organization expenses.....	1,486	40				
			98,082	14		
Advertising and publicity—						
Newspapers and magazines.....	326,546	08				
Radio.....	68,190	52				
Motion pictures.....	21,504	86				
Outdoor and display advertising.....	52,274	20				
Literature and miscellaneous.....	60,888	84				
Sales promotion by direct mail.....	89,132	79				
Publicity fees.....	12,475	00				
Provincial publicity generally.....	13,019	99				
			644,032	28		
Engraving and furnishing bonds.....			233,867	99		
					975,982	41
1½% Loan, 1946-50—						
Litho-printing bonds.....					2,808	00
Six months ½% Treasury Notes dated September 1, 1946—						
Litho-printing notes.....					135	00
Six months ½% Treasury Notes dated March 1, 1947—						
Litho-printing notes.....					135	00
Non-negotiable non-interest bearing note to the International Monetary Fund—						
Litho-printing notes.....					48	60
Treasury Bills—						
Printing tenders.....					161	66
					1,308	955 01

Appendix 5

SUBSIDY ACCOUNTS
PROVINCE OF ALBERTA

Date		Dr.		Cr.	
		\$	cts.	\$	cts.
1946					
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 809,000 (estimated population, January 1, 1944), as authorized by Sec. 1 (1-b) of the B.N.A. Act 1907.....			323,600	00
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....			110,000	00
	By $\frac{1}{2}$ year's grant as authorized by clause 20 of the schedule to Chap. 3, Statutes of 1930, population between 400,000 and 800,000 (Census 1941).....			281,250	00
July 2...	To Cash.....	714,850	00		
Sept 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....			202,687	50
Sept. 1...	To Cash.....	202,687	50		
1947					
Jan. 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 795,858 (preliminary population count, quinquennial census July 1, 1946) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....			318,343	20
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) the B.N.A. Act, 1907.....			95,000	00
	By $\frac{1}{2}$ year's grant as authorized by clause 20 of the schedule to Chap. 3, Statutes of 1930, population between 400,000 and 800,000.....			281,250	00
	To overpayment at rate of 80 cents per head per annum on July 2, 1946, on a population of 13,142. Payment made July 2, 1946 on a population of 809,000 (Preliminary population count, quinquennial census July 1, 1946, 795,858)....	5,256	80		
	To overpayment on July 2, 1946, grant as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907, population under 800,000.....	15,000	00		
	To Cash.....	674,336	40		
Mar. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....			202,687	50
Mar. 1...	To Cash.....			202,687	50
		1,814,818	20	1,814,818	20

PROVINCE OF BRITISH COLUMBIA

Date		Dr.		Cr.	
		\$	cts.	\$	cts.
1946					
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 817,861 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....			327,144	40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....			110,000	00
	By $\frac{1}{2}$ year's allowance in lieu of lands, as authorized by O. C. Windsor, May 16, 1871, and Chap. 37, Sec. 24, Statutes of 1930.....			50,000	00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$583,021.40.....			14,575	53
July 2...	To Cash.....	501,719	93		
1947					
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....			501,719	93
Jan. 2...	To Cash.....			501,719	93
		1,003,439	86	1,003,439	86

Appendix 5—Continued

SUBSIDY ACCOUNTS—Continued

PROVINCE OF MANITOBA

Date	—	Dr.	Cr.
		\$ cts.	\$ cts.
1946			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 729,000 (estimated population, January 1, 1944), as authorized by Sec. 1 (1-b) of the B.N.A. Act 1907.....		291,600 00
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 20 of the Schedule to Chap. 29, Statutes of 1930, population between 400,000 and 800,000.....		281,250 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on \$7,631,683.85 in lieu of debt as authorized by 2 Geo. V, Chap. 32, Sec. 4.....		190,792 09
July 2...	To Cash.....	858,642 09	
1947			
Jan. 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 718,699 (preliminary population count, quinquennial census July 1, 1946) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		287,479 60
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 20 of the Schedule to Chap. 3, Statutes of 1930, population between 400,000 and 800,000.....		281,250 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on \$7,631,683.85 in lieu of debt as authorized by 2 Geo. V., Chap. 32, Sec. 4.....		190,792 09
	To overpayment at rate of 80 cents per head per annum on July 2, 1946, on a population of 10,301. Payment made July 2, 1946 on a population of 729,000 (preliminary population count, quinquennial census July 1, 1946, 718,699)....	4,120 40	
Jan. 2...	To Cash.....	850,401 29	
		1,713,163 78	1,713,163 78

PROVINCE OF NEW BRUNSWICK

Date	—	Dr.	Cr.
		\$ cts.	\$ cts.
1946			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 457,401 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		182,960 40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's allowance in lieu of export duty on lumber as authorized by 36 Vic., Chap. 41, Sec. 1.....		75,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$529,299.39.....		13,232 48
July 2...	To Cash.....	366,192 88	
1947			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		366,192 88
Jan. 2...	To Cash.....	366,192 88	
		732,385 76	732,385 76

Appendix 5—Continued

SUBSIDY ACCOUNTS—Continued

PROVINCE OF NOVA SCOTIA

Date	—	Dr.	Cr.
		\$ cts.	\$ cts.
1946			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 577,962 (Census 1941) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		231,184 80
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$1,055,411.69.....		26,385 29
July 2...	To Cash.....	352,570 09	
1947			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		352,570 09
Jan. 2...	To Cash.....	352,570 09	
		705,140 18	705,140 18

PROVINCE OF ONTARIO

Date	—	Dr.	Cr.
		\$ cts.	\$ cts.
1946			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,787,655 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907—		
	2,500,000 at 80 cents per head per annum.....	\$ 1,000,000 00	
	1,287,655 at 60 cents per head per annum.....	386,296 50	
			1,386,296 50
	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4 of 1884.....		71,207 24
July 2...	To Cash.....	1,577,503 74	
1947			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,577,503 74
Jan. 2...	To Cash.....	1,577,503 74	
		3,155,007 48	3,155,007 48

PUBLIC ACCOUNTS: PART II

Appendix 5—Continued

SUBSIDY ACCOUNTS—Continued

PROVINCE OF PRINCE EDWARD ISLAND

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1946			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 109,078 (Census 1891) as authorized by Sec. 1 (b) and 1 (8) of the B.N.A. Act, 1907.....		43,631 20
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		50,000 00
	By $\frac{1}{2}$ year's grant in lieu of Public Lands, O.C. Windsor, June 26, 1873.....	\$ 22,500 00	
	Less $\frac{1}{2}$ year's deduction on Land Account balance, being 5 per cent per annum on \$782,402.33 as authorized by O.C. Windsor, June 26, 1873.....	19,560 05	
			2,939 95
	By $\frac{1}{2}$ year's additional allowance on subsidy account as authorized by 50-51 Vic., Chap. 8, Sec. 1.....		10,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 1 Edw. VII, Chap. 3, Sec. 1 in settlement of Steamships Service claim.....		15,000 00
	By $\frac{1}{2}$ year's grant as authorized by 2 Geo. V, Chap. 42, Sec. 2.....		50,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$775,791.83.....		19,394 79
July 2...	To Prince Edward Island Railway for $\frac{1}{2}$ year's interest on construction and maintenance of the Hillsboro River Bridge on the Murray Harbour Branch, as authorized by 63-64 Vic., Chap. 7.....	4,875 00	
July 2...	To Cash.....	186,090 94	
1947			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		190,965 94
Jan. 2...	To deduction as above.....	4,875 00	
Jan. 2...	To Cash.....	186,090 94	
		381,931 88	381,931 88

PROVINCE OF QUEBEC

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1946			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature on a population of 3,331,882 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		
	2,500,000 at 80 cents per head per annum.....	\$1,000,000 00	
	831,882 at 60 cents per head per annum.....	249,564 60	
			1,249,564 60
	By $\frac{1}{2}$ year's grant for its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4 of 1884.....		63,730 34
July 2...	To Cash.....	1,433,294 94	
1947			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,433,294 94
Jan. 2...	To Cash.....	1,433,294 94	
		2,866,589 88	2,866,589 88

Appendix 5—Continued

SUBSIDY ACCOUNTS—Concluded

PROVINCE OF SASKATCHEWAN

Date	—	Dr.	Cr.
		\$ cts.	\$ cts.
1946			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 843,000 (estimated population January 1, 1944) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		337,200 00
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 21 of the Schedule to Chap. 41, Statutes of 1930 population between 800,000 and 1,200,000.....		375,000 00
July 2...	To Cash.....	822,200 00	
Sept. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Sept. 1...	To Cash.....	202,687 50	
1947			
Jan. 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 824,094 (Preliminary population count, quinquennial census July 1, 1946) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		329,637 60
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 21 of the Schedule to Chap. 41, Statutes of 1930, population between 800,000 and 1,200,000.....		375,000 00
	To overpayment at rate of 80 cents per head per annum on July 2, 1946 on a population of 18,906. Payment made July 2, 1946 on a population of 843,000 (Preliminary population count, quinquennial census July 1, 1946, 824,094)....	7,562 40	
Jan. 2...	To Cash.....	807,075 20	
Mar. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Mar. 1...	To Cash.....	202,687 50	
		2,042,212 60	2,042,212 60

Appendix 5—Concluded

SUBSIDY ALLOWANCE FROM JULY, 1867, TO CLOSE OF THE FISCAL YEAR ENDED MARCH 31, 1947

Province	Allowances for Government		Allowances per head of population		Special Grants		Interest on Debt Allowances		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Alberta.....	7,701,666	67	20,139,431	07	22,406,250	00	17,025,750	00	67,273,097	74
British Columbia	8,780,000	00	19,990,972	80	8,600,000	00	2,225,264	40	39,596,237	20
Manitoba.....	9,205,000	00	24,276,264	40	27,206,732	76	18,311,213	99	78,999,211	15
New Brunswick	9,360,000	00	22,259,627	20	11,730,000	00	1,741,679	48	45,091,306	68
Nova Scotia	10,000,000	00	28,958,164	80	826,980	00	3,868,729	90	43,653,874	70
Ontario.....	12,800,000	00	136,627,614	39	.....	.....	6,737,492	38	156,165,106	77
Prince Edward Island.....	5,020,000	00	6,359,852	80	6,690,743	14	3,068,320	35	21,138,916	29
Quebec	12,400,000	00	112,998,178	80	.....	.....	6,853,781	05	132,251,959	85
Saskatchewan.....	8,356,666	67	24,733,858	80	26,781,250	00	17,025,750	00	76,897,525	47
	83,623,333	34	396,343,965	06	104,241,955	90	76,857,981	55	661,067,235	85

NOTE.—The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payments to Provinces under Dominion-Provincial Taxation Agreements.

Appendix 6

GOVERNMENT-OWNED COMPANIES

Government-owned companies formed in connection with the work of the Wartime Prices and Trade Board were:

The Canadian Wool Board Ltd.,

The Commodity Prices Stabilization Corporation Ltd. (with a subsidiary: Wartime Food Corporation Ltd.) and Wartime Salvage Ltd.

They were all incorporated under Part I of the Companies Act, 1934, as companies with share capital. The only shares issued—other than in the name of the Minister (of Finance) in trust for His Majesty the King in right of Canada—are directors' qualifying shares, all directors having made assignments in blank of such qualifying shares.

Agreements between the Minister and each of these companies provide, in substance, for:—(1) the performance by the company of such transactions as may be delegated to it by the Minister or the Wartime Prices and Trade Board; (2) the setting up of branch offices or the incorporation and organization of subsidiary companies; (3) the keeping of proper accounts of operations and the rendering of financial statements for each monthly period and for the fiscal year; (4) the Minister to be kept advised of the principles followed in the operation of the business; (5) express consent in writing of the Minister to be obtained for operations other than those necessary or incidental to the carrying out of the agreements; (6) amendments or supplements to the agreements to be approved by the Minister.

The accounts of the above companies (with the exception of Wartime Salvage Ltd., which ceased operations on December 31, 1944) are audited by the Auditor General of Canada and the balance sheets, as certified by him, together with operating statements are included herein.

Included also is a Balance Sheet of the Office of the Sugar Administrator, Wartime Prices and Trade Board, as at March 13, 1947, and operating statement from September 1, 1946 to March 13, 1947, on which date the assets, liabilities and other obligations of the Administrator were assumed by the Canadian Sugar Stabilization Corporation Limited under authority of P.C. 328, January 28, 1947.

CANADIAN WOOL BOARD LTD.

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at December 31, 1946

ASSETS

Cash at Bank.....	1,466,949 87
Accounts Receivable:	
Customers, etc.....	23,529 01
Claims Receivable.....	16,604 67
Subsidy receivable from Commodity Prices Stabilization Corporation Limited, re losses sustained and anticipated on sale of imported fleece wool, yarns, piece goods and rayon....	1,090,951 15
Inventories of Wool, Tops, Yarns, Piece Goods, etc. (Schedule "B").....	1,131,084 83
	2,348,735 19

LIABILITIES AND CAPITAL

Liabilities		
Accounts Payable and Accrued Charges, including a provision of \$3,000 for costs of lawsuit pending.....	17,920 58	
Receiver General of Canada—Sales Tax.....	3,471 24	
Customers' Advance Payments and Credit Balances.....	509,057 10	
		530,448 92
Capital		
Shareholders—Capital Stock:		
Authorized: 1,000 shares of no par value.		80 00
Issued: 80 shares, fully paid.....		
Government of Canada—		
Advances:		
Balance, April 1, 1946.....	6,456,914 61	
Deduct—Repayments during year.....	1,500,000 00	
	4,956,914 61	
Deduct—Net loss, for the period April 1 to December 31, 1946, per Income and Expenditure Statement (Schedule "A").....	540,673 64	
	4,416,240 97	
		4,416,320 97
		<u>\$ 4,946,769 89</u>

NOTE:
As from December 31, 1946, the assets were taken over and the liabilities assumed by Commodity Prices Stabilization Corporation Limited and the Board ceased to carry on business as of that date.

Approved on behalf of the Board.

W. H. J. TISDALE,
Director.

GEO. W. FRASER,
Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of the Canadian Wool Board Ltd. for the period ended December 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Board's affairs as at December 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Board.

CANADIAN WOOL BOARD LTD.—Continued

SCHEDULE "A"

Income and Expenditure Statement, for the period April 1 to December 31, 1946

Income:

Sales, less outward freight (Schedule "A-1")	10,905,413	23
Subsidies, Commodity Prices Stabilization Corporation Limited (Schedule "A-1")	1,064,460	53
Sale of bale covers and sacks (net)	24,409	32
Cash discounts, on purchases	2,642	34
Miscellaneous income	3,117	65
	<u>12,000,043</u>	<u>07</u>

Expenditure:

Cost of sales (Schedule "A-1")	12,225,551	31
Selling, handling and shipping expenses:		
Commissions on sales	35,147	59
Charges on export shipments	555	15
Warehousing expenses—		
Storage and handling	71,828	14
Inter-warehouse freight	6,665	50
Freight on bale covers	539	11
Miscellaneous	665	12
	<u>79,697</u>	<u>87</u>
		115,400 61

Administrative Expenses:

Salaries	37,683	15
Rent	3,624	52
Travelling	2,397	38
Audit fees	1,500	00
Stationery and office expense	1,590	00
Telephone and telegraph	1,575	99
Bank charges	357	37
Miscellaneous	3,415	08
		52,143 49

Other Charges:

Provisions to reduce inventories to realizable values (net)	89,022	43
Loss due to change in Canadian value of United States funds	33,067	55
Refund of net profit on United Nations Relief and Rehabilitation Association operations	22,531	32
Provision for lawsuit pending	3,000	00
	<u>147,621</u>	<u>30</u>
		12,540,716 71
Net Loss for the period April 1 to December 31, 1946	\$	<u>540,673 64</u>

SCHEDULE "A-1"

Trading Account for the period April 1 to December 31, 1946

	INCOME		Total	Cost of Sales	Gross Profit or Loss
	Sales (less outward freight)	Subsidies*			
Imported fleece wool	1,419,699 58	574,209 84	1,993,909 42	1,993,909 42	
Domestic fleece wool	1,423,375 04		1,423,375 04	1,513,223 95	89,848 91
Pulled wool	1,421,547 55		1,421,547 55	1,554,670 30	133,122 75
Scoured wool	68,079 49		68,079 49	80,796 31	12,716 82
Tops	99,344 01		99,344 01	104,627 31	5,283 30
Noils	7,335 10		7,335 10	6,726 60	608 50
Combing by-products	1,626 93		1,626 93	1,187 59	439 34
Yarns	3,024,858 53	450,165 75	3,475,024 28	3,475,024 28	
Piece goods	3,126,486 76	17,672 57	3,108,814 19	3,108,814 19	
Piece goods U.N.R.R.A.	199,283 88		199,283 88	199,455 17	171 29
Piece goods C.W.B.	50,998 69		50,998 69	66,581 01	15,582 32
Rayon	62,777 67	57,757 51	120,535 18	120,535 18	
	<u>\$10,905,413 23</u>	<u>\$ 1,064,460 53</u>	<u>\$11,969,873 76</u>	<u>\$12,225,551 31</u>	<u>\$ 255,677 55</u>

NOTE: * Receivable from Commodity Prices Stabilization Corporation Limited.

CANADIAN WOOL BOARD LTD.—*Concluded*

Inventories as at December 31, 1946, at cost or as specifically noted below and as certified by the management

	At cost or *nominal value	Reserve to reduce cost to realizable value	Value included in balance sheet
Imported fleece wool	72,429 85	26,490 62	45,939 23
Domestic fleece wool	1,201,365 70	147,919 22	1,053,446 48
Pulled wool	240,489 95	55,925 37	184,564 58
Scoured wool	67,512 50	23,757 84	43,754 66
Tops	7,252 24	269 82	6,982 42
Combing by-products	57 78		57 78
Yarns	196,980 55		196,980 55
Piece goods	813,864 37		813,864 37
Scoured wool in process, in hands of processors	3,144 12		3,144 12
Bale covers and sacks	* 1 00		1 00
Totals	<u>\$2,603,098 06</u>	<u>\$ 254,362 87</u>	<u>\$2,348,735 19</u>

COMMODITY PRICES STABILIZATION CORPORATION LTD.

Ottawa, June 17, 1947.

To the Shareholders,
Commodity Prices Stabilization Corporation Ltd.,
Ottawa, Ontario.

Gentlemen:

In accordance with the requirements of section 4 of Order in Council P.C. 9870 of December 17, 1941, I have audited the accounts of your company to March 31, 1947, and submit herewith the following statements:

Balance Sheet as at March 31, 1947	Schedule "A"
Inventory of Commodities as at March 31, 1947	Schedule "B"
Statement of Operations for the fiscal year ended March 31, 1947	Schedule "C"
Statement of Subsidies Paid for the fiscal year ended March 31, 1947	Schedule "D"
Statement of Profit and Loss on Commodity Trading for the fiscal year ended March 31, 1947	Schedule "E"
Administrative expenses for the fiscal year ended March 31, 1947	Schedule "F"

Subsidies paid by the corporation are subject to adjustment under the provisions of Limitation on Subsidies undertakings and contracts, and in the case of commodities exported or used as ships' stores, to refund under the Repayment of Subsidy Order. Subsidy payments, as shown in Schedule "D", have been reduced or adjusted in respect of such recoveries effected during the fiscal year. Subsidies paid are also subject, in some instances, to investigation and adjustment by officers of the corporation after payment. Therefore, payments now recorded may not be regarded invariably as final.

Subsidy claims in process, but not approved at March 31, 1947, have not been considered as liabilities of the fiscal year ended that date.

The corporation has an indeterminate contingent liability arising out of the assurance of subsidy protection, provided in the statement of policy on import subsidies of the Wartime Prices and Trade Board effective February 24, 1947, on approved forward commitments for cotton fabrics and yarns in the event that the existing subsidies are removed or reduced.

Yours faithfully,

WATSON SELLAR,
Auditor General.

COMMODITY PRICES STABILIZATION CORPORATION LTD.—Continued

Balance Sheet as at March 31, 1947

ASSETS		LIABILITIES	
Cash—		Capital—	
At Bank of Canada, Ottawa.....	17,240,081 78	Authorized: 1,000 shares without nominal or par value	80 00
On Hand—Imprest Funds.....	6,900 00	Issued:	
	17,246,981 78	Accounts Payable—	
Accounts and Bills Receivable—		Receiver General of Canada	577,140 25
Accounts Receivable		Sales Tax and Customs Duty Accrued.....	2,434,923 39
Government Departments	4,220,915 59	General.....	3,012,063 64
and Agencies.....	2,767,396 09		
General.....	6,988,311 68		
	190,644 21	Dominion of Canada—Advances—	
Less: Reserve for Claims and		Balance—April 1, 1946.....	19,054,495 94
Doubtful Accounts		Add: Further Advances	
Receivable.....	6,797,667 47	Appropriation—1945-46	5,000,000 00
	981,378 72	Appropriation—1946-47	100,000,000 00
Bills Receivable.....	7,779,046 19		105,000,000 00
Accountable Advances—		Transfer of Net Assets—	
Cocoa Beans.....	821,464 38	Canadian Wool Board	
Oils and Fats.....	9,273,592 34	Ltd., as of December	
	10,095,056 72	31, 1946. Order in	
Less: Reserve.....	10,095,056 72	Council P.C. 5235 of	
	10,095,056 72	19th December, 1946	4,416,320 97
Inventory of Commodities, at cost, less wool valuation reserve,		Wartime Food Corpor-	
as certified by the management as per Schedule "B".....	18,004,026 15	ation Ltd., as of	
		February 28, 1947,	
		Order in Council	
		P.C. 328 of 28th	
		January, 1947.....	2,278 09
			109,418,599 06
			128,473,095 00
		Deduct: Deficit for fiscal year as	
		per Schedule "C".....	88,288,902 66
		Advances to Wartime	
		Food Corporation Ltd.	166,281 86
			88,455,184 52
			40,017,910 48
			<u>\$43,030,054 12</u>

SCHEDULE "A"

COMMODITY PRICES STABILIZATION CORPORATION LTD.—Continued

Balance Sheet as at March 31, 1947—Concluded

Contingent Liability in respect of:	
Letters of Credit.....	2,940,721 60
Subsidy Claims Suspense—Payment sub-	
ject to limitation on subsidies arrange-	60,840 37
ments.....	25,266 05
Summer Stocking of Fuel Loans.....	
	<u>\$ 3,026,828 02</u>

Approved on behalf of the Board.

J. EDWIN VANBUSKIRK,
Director.

W. WILLIAMSON,
Director.

I have examined the accounts of Commodity Prices Stabilization Corporation Ltd. for the fiscal year ended March 31, 1947 and have obtained all the information and explanations I have required. In my opinion, the above balance sheet is properly drawn up to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1947, according to the best of my information and the explanations given to me, and as shown by the books of the Company.

WATSON SELIAR,
Auditor General.

SCHEDULE "B"

COMMODITY PRICES STABILIZATION CORPORATION LTD.—Continued

Inventory of Commodities as at March 31, 1947

Antimony	317,665	35
Bindertwine, Rope and Materials	11,914	32
Butter, Dairy	8,111	57
Cocoa Beans	1,018,969	45
Coffee	6,992,710	01
Cotton Yarns and Fabrics	981,209	93
Oils and Fats	1,403,663	97
Spices—Pepper	100,325	25
Tea	2,356,620	51
Tin	3,279,741	80
Wool	1,613,893	72
Less: Wool valuation reserve	83,799	76
	1,530,093	96
	\$ 18,004,026	15

SCHEDULE "C"

Statement of Operations for the Year Ended March 31, 1947

SUBSIDIES PAID			
Import	55,414,774	20	
Domestic	15,617,177	27	
Total as per Schedule "D"			71,031,951 47
COMMODITY TRADING			
Cost of Sales	115,011,429	49	
Sales	94,426,360	56	
	20,585,068	93	
Less: Recoveries of trading losses			
Under limitation on subsidies, undertakings and con-			
tracts	1,450,628	49	
In respect of inventories held by the trade following			
increase in or removal of price ceiling	1,344,933	54	
Remissions of customs duty and war exchange tax	1,420,722	80	
Export surcharges and armed services refunds	263,640	17	
	4,479,925	00	
			16,105,143 93
ADMINISTRATIVE EXPENSES, as per Schedule "F"	1,508,810	27	
Less: Service Charges Applied	355,183	06	
			1,153,627 21
OTHER CHARGES			
Provision for Doubtful Accounts Receivable			648 13
			88,291,370 74
Less: OTHER INCOME			
Premium earned on Lumber Industry Assistance Loans Guarantees	7	10	
Insurance Adjustments	403	87	
Miscellaneous	69	93	
			480 90
Loss on operations for the year			88,290,889 84
Less: ADJUSTMENT IN RESPECT OF PREVIOUS FISCAL YEAR			1,987 18
			\$ 88,288,902 66
DEFICIT			

COMMODITY PRICES STABILIZATION CORPORATION LTD.—Continued

Statement of Subsidies paid for the Year ended March 31, 1947

SUBSIDIES—IMPORT			
General.....			51,200,282 13
Petroleum & Products			
Ocean Tanker, Eastern Canada.....	37,436 81*		
Less surcharges recovered.....	150,468 62*		
		187,895 43*	
Ocean Tanker, British Columbia.....		239,812 08	
Prairie.....		4,232,054 70	
Ontario via Toledo.....		69,479 28*	
Total Import Subsidies.....			55,414,774 20
SUBSIDIES—DOMESTIC			
Artificial Silk			
Yarns			
Viscose for filler, special arrangement.....	276,299 02		
Acetate, special arrangement.....	8,046 69		
		284,345 71	
Bindertwine, Rope & Materials			
Manila Fibre.....		1,519 06*	
Butter			
Transportation.....		34,838 87	
Canned Fruits and Vegetables			
1942 pack.....	220 69*		
1943 pack.....	611 67*		
1944 pack.....	302,162 92*		
1945 pack.....	61,780 21		
Storage.....	33,384 06		
		207,831 01*	
Coal			
Bituminous for coking.....	32,163 42		
Emergency diversion.....	23,709 31		
Brazeau briquettes.....	38,236 58		
Emergency production.....	1,417,587 52		
Transportation to B.C.....	88,184 79		
Transportation to Hamco.....	34,539 36		
Transportation, Maritimes.....	22,655 96		
Coke:			
Transportation, Nova Scotia.....	336 07		
Algoma.....	698,315 91		
		2,355,728 92	
Corn			
Diversion.....	90,336 14		
For processing.....	43,367 36		
		133,703 50	
Cotton			
Fabrics, special arrangement.....	18,954 48		
Manufactures:			
Underwear, fleece-lined.....	13,703 64		
		32,658 12	
Eggs, frozen.....		2,859 49*	
Fertilizers—Eastern Canada.....		31,698 86	
Fish, canned			
Salmon, 1944 pack.....	1,879 44*		
Salmon, 1945 pack.....	43,468 30		
		41,588 86	
Foods			
Transportation, miscellaneous.....		16,086 39	
Footwear—to July 15, 1943.....		35,696 45*	
Fruits, fresh			
Strawberries, B.C., 1942.....	2,526 54		
Tree fruits, 1943.....	429 23*		
Tree fruits, 1944.....	6,041 69*		
Tree fruits, 1945.....	8,979 86*		
		11,924 24*	

COMMODITY PRICES STABILIZATION CORPORATION LTD.—Continued

Statement of Subsidies paid for the Year ended March 31, 1947—Continued

Furniture.....			4,301 90*
Groceries			
Order 116			
Standard.....	102,930	40*	
Cereal Products.....	2,185	67*	
Pork and beans.....	20,790	08	
Transportation, Gaspé.....	3,679	38	
			80,646 61*
Iron, pig, special arrangement.....			13,635 66
Iron and steel			
Special arrangements.....	831,076	31	
Steel, scrap.....	135,477	40	
Steel, scrap, imported.....	115,467	48	
			1,082,021 19
Jam and Jelly.....			72,195 60*
Leather			
Footwear, sole and upper.....	183,596	13*	
Glove and garment (including shearlings).....	181,704	15*	
			365,300 28*
Lime.....			4,662 44
Lumber			
Consumer, softwood.....	16,482	60*	
Producer, B.C. Coastal, Shingles.....	2,719	75	
Sawmill, B.C., Coastal, Logs.....	47,184	58	
Snow fencing.....	145	39	
			33,567 12
Maple Products			
Payments.....	170,866	40	
Recoveries.....	173,444	29*	
			2,577 89*
Meat			
Beef, canned, fresh.....	3,840	75*	
Bologna and weiners.....	78	64*	
Pork Sausage, special arrangement.....	1,166	47	
			2,752 92*
Milk			
Consumer.....			5,852 108 17
Oils and Fats			
Bones and fats, transportation.....		13 55	
Soap and Shortening Materials.....	3,007,566	22	
Soya Beans.....	123,667	47	
			3,131,247 24
Paper Products			
Pulp for wall and paper board.....			206,253 36
Rubber			
Neoprene and Neoprene Latex.....	20,814	37*	
Scrap Tires.....	31,851	79*	
Synthetic and Crude.....	755,259	96*	
			807,926 12*
Rye Grain.....			229,060 11
Soil Pipe			
Cast Iron, special arrangement.....			373 48
Tanning Materials			
Hemlock Bark.....			4,982 16*
Vegetables			
Beans, white and yellow eye, 1943.....	296	00	
Beans, white and yellow eye, 1944.....	213	15	
			509 15

COMMODITY PRICES STABILIZATION CORPORATION LTD.—Continued

Statement of Subsidies paid for the Year ended March 31, 1947—Concluded

Woodenware		
Boxes and shooks, Zone 3.....	104 31*	
Boxes, shooks and baskets, Zone 5.....	2,038 63	
Fruit box lumber, Zone 5.....	750 05*	
Butter boxes.....	23,898 58	
Cheese boxes, 1943, 1944.....	379 20	
Egg boxes and shooks.....	10,837 32	
Fruit and vegetable containers.....	45,275 40	
Apple barrels and parts.....	8,792 61	
Special arrangements.....	165,446 25	
		255,813 63
Wood Fuel		
Cordwood \$1.00.....	46 71	
Transportation.....	55,629 73	
Combination, Regional.....	3,456,919 91	
		3,512,596 35
Wool		
Yarns and fabrics, worsted.....	34,806 13*	
Total Domestic Subsidies.....		15,617,177 27
Total Import and Domestic Subsidies.....		\$71,031,951 47

* Net recoveries.

SCHEDULE "E"

Statement of Profit and Loss on Commodity Trading for the Year ended March 31, 1947

Commodity	Sales	Cost of Sales	Profit	Loss	
Antimony.....	272,622 41	354,633 61	.....	82,011 20	
Alcohol, Industrial.....	24,230 04	37,222 05	.....	12,942 01	
Artificial Silk.....	238,803 08	306,345 15	.....	67,542 07	
Bindertwine, Rope and Materials.....	5,697,320 04	5,704,746 84	.....	7,426 80	
Bristles and Horsehair.....	385,278 48	450,886 58	.....	65,608 10	
Butter, Dairy.....	20,332 64	22,637 35	.....	2,304 71	
Casein.....	.....	91 60	91 60	.....
Citrus Juices.....	764,040 26	957,519 04	.....	193,478 78	
Cocoa Beans.....	6,629,816 94	10,344,766 11	.....	3,714,949 20	
Coffee.....	16,851,804 03	19,211,038 76	.....	2,359,234 73	
Cotton Yarns, Fabrics and Finished Goods.....	3,969,441 50	6,644,392 40	.....	2,674,950 90	
Fertilizers.....	250,438 47	292,151 65	.....	41,713 18	
Fruits, Dried.....	8,196,580 16	9,441,906 18	.....	1,245,326 02	
Hides and Skins.....	31,847 55	31,847 55	.....	.....
Jute.....	1,521,765 85	1,533,841 67	.....	12,075 82	
Oils and Fats.....	12,026,511 36	21,708,858 33	.....	9,682,346 97	
Pesticides.....	.....	240 00	.....	240 00	
Rubber.....	.....	10 19	.....	10 19	
Spices.....	153,796 98	361,032 65	.....	207,235 67	
Surplus Stocks—Cotton Fabrics.....	1,121 84	1,019 46	102 38	.....
Tea.....	22,124,522 25	20,797,155 07	1,327,367 18	.....
Tin.....	5,355,094 39	5,824,352 31	.....	469,257 92	
Vegetables—Potatoes.....	.....	23 60	23 60	.....
Woodenware.....	61,743 97	78,990 58	.....	17,246 61	
Wool.....	9,821,424 69	10,878,177 50	.....	1,056,752 81	
Purchases for Special Users					
Canned Corned Beef.....	1,718 07	1,718 07	.....	.....
Citrus Juices.....	30,792 19	30,792 19	.....	.....
Fruits, Dried.....	1,800 49	1,800 49	.....	.....
	<u>\$94,426,360 56</u>	<u>\$115,011,429 49</u>	<u>\$1,327,584 76</u>	<u>\$21,912,653 69</u>	20,585,068 93

COMMODITY PRICES STABILIZATION CORPORATION LTD.—Continued

Statement of Profit and Loss on Commodity Trading for the Year ended March 31, 1947—Concluded

Less: Recovery of trading losses			
Under limitation on subsidies under-takings and contracts	1,450,628 49 (i)		
In respect of inventories held by the trade following increase in or removal of price ceiling	1,344,933 54 (i)		
Remissions of customs duty and war exchange tax	1,420,722 80 (i)		
Export surcharges and armed services refunds	263,640 17 (i)		
			4,479,925 00
NET LOSS ON COMMODITY TRADING			\$16,105,143 93

(i) For details see below.

Recoveries of Trading Losses

Commodity	Under Limitation on Subsidies Undertakings and Contracts	In Respect of Inventories held by the Trade following Increase in or Removal of Price Ceiling	Remissions of Customs Duty and War Exchange Tax	Export Surcharges and Armed Services Refunds	Total
Antimony		7,723 98			7,723 98
Alcohol, Industrial	196,806 18				196,806 18
Artificial Silk			647,766 91		647,766 91
Bindertwine, Rope and Materials	3,467 76			1,198 58	4,666 34
Cocoa Beans	752,282 88			21,451 86	773,734 74
Coffee				84,484 81	84,484 81
Fruits, Dried			772,955 89	60,834 02	833,789 91
Jute	78,786 46				78,786 46
Oils and Fats	419,285 21	1,322,064 83		52,353 57	1,793,703 61
Spices		5,546 23		6,457 73	12,003 96
Tea				18,631 59	18,631 59
Tin		9,598 50		18,228 01	27,826 51
	\$ 1,450,628 49	\$ 1,344,933 54	\$ 1,420,722 80	\$ 263,640 17	\$ 4,479,925 00

COMMODITY PRICES STABILIZATION CORPORATION LTD.—*Concluded*

Administrative Expenses for the Year Ended March 31, 1947

General

Salaries	1,006,326 03	
Printing and Stationery	7,128 74	
Office Supplies and Expenses	17,958 15	
Miscellaneous General Expenses	281 87	
Office Services—Light, Water, etc.	8,484 39	
Postage	7,222 61	
Telephone and Telegrams	14,064 09	
Travelling and Living Expenses	84,548 85	
Automobile Expenses	12,835 79	
Premium on Fidelity Bond	1,296 04	
Unemployment Insurance	3,801 68	
Legal Expenses	5,611 39	
Rentals—Offices	47,145 50	
Bank Collection Charges—General	18,232 99	
Bank Collection Charges—Milk Subsidy ..	13,864 09	
Milk Board Expense—Milk Subsidy	4,405 69	
		1,253,207 90
Office Equipment	2,399 35	
Office Furniture	1,606 17	
Automobiles	2,888 96	
		6,894 48
Bulk Purchase Division		248,707 89
Total		<u>\$1,508,810 27</u>

WARTIME FOOD CORPORATION LTD.

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at February 28, 1947

ASSETS		LIABILITIES AND CAPITAL	
Cash at Bank.....	75 00	Liabilities	
Claims Receivable:		Accounts Payable and Accrued Charges.....	3,139 71
United States Department of Agriculture.....	5,416 80	Capital	
Claim for recovery of subsidy paid—		Shareholders—Capital Stock	
Import potato subsidy.....	1,660 15	Authorized: 1,000 shares of no par value.	
United States Department of		Issued: 75 shares, fully paid.....	75 00
Agriculture contribution.....	2,150 00	Government of Canada—Advances:	
		Balance, April 1, 1946.....	325,677 67
		Increase during period.....	166,281 86
			<hr/>
Deduct—			491,959 53
Reserve for doubtful claim.....	3,809 15		
	<hr/>		
	1 00	Deduct—	
		Subsidies and administrative	
		expenses for the period	
		April 1, 1946 to February 28,	
		1947, per Expenditure State-	
		ment.....	489,681 44
			<hr/>
			2,278 09
			<hr/>
			2,353 09
			<hr/>
			\$ 5,492 80
			<hr/>

NOTE:

With the exception of the share capital represented by "Cash at Bank \$75.00", the assets were taken over and the liabilities and other obligations assumed by Commodity Prices Stabilization Corporation, Ltd., as from February 28, 1947, as directed by Order in Council P.C. 328 of January 28, 1947. This order also directs, among other things, that supplementary letters patent be obtained changing the corporate name to "Canadian Sugar Stabilization Corporation, Ltd.", and changing the corporate objects to dealing in sugar and sugar products.

Approved on behalf of the Board.

R. T. MOHAN,
Director.

K. W. TAYLOR,
Director.

J. HOPKINSON,
Assistant Auditor General.

I have examined the accounts of Wartime Food Corporation Ltd., for the period April 1, 1946 to February 28, 1947, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at February 28, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WARTIME FOOD CORPORATION LTD.—*Concluded*

Expenditure Statement for the period April 1, 1946 to February 28, 1947

Subsidies:

Import—

Potatoes	1,060,624 51	
Less— Contributions, United States Department of Agriculture	631,769 84	
	<hr/>	428,854 67

Domestic—

Transportation of potatoes	67 95	
	<hr/>	428,922 62

Administrative Expenses:

Salaries	43,116 52	
Telephone and telegraph	6,910 63	
Provision for doubtful claim receivable	3,809 15	
Rent	2,390 45	
Travelling expenses	1,911 85	
Office supplies and expenses	1,137 29	
Printing and stationery	713 37	
Audit fees	325 00	
Unemployment insurance	297 35	
Miscellaneous	147 21	
	<hr/>	60,758 82

Total, applied against Government of Canada advances\$ 489,681 44

OFFICE OF THE SUGAR ADMINISTRATOR, WARTIME PRICES AND TRADE BOARD

Balance Sheet as at March 13, 1947

ASSETS

Cash at Banks.....	1,008,912 91
Accounts Receivable:	
Sugar refiners.....	147,324 27
Commodity Prices Stabilization Corporation Limited, disbursements in connection with the importation of blackstrap molasses.....	136,103 81
Investments in Securities of the Government of Canada, Market Value \$19,358,763.75, at cost (Schedule "A").....	18,497,006 25
Add: Amortization of bond discount (net).....	1,082 53
	18,498,088 78
Add: Interest accrued.....	119,931 25
	18,618,020 03
	<u>\$19,910,361 02</u>

LIABILITIES AND RESERVE

Liabilities	
Accounts Payable.....	337,231 82
Provision for Claims, re raw sugar in producing areas:	
Transportation and storage.....	243 69
Price finalization.....	234,954 80
	235,198 49
Price Stabilization Contingency Reserve	
Balances as at September 1, 1946.....	19,693,550 02
Deduct: Adjustments respecting previous years (net).....	42,237 88
	19,651,312 14
Deduct: Net Loss, for the period September 1, 1946 to March 13, 1947 per Operating Statement (Schedule "B").....	313,381 43
	19,337,930 71
	<u>\$19,910,361 02</u>

572,430 31

NOTE:

By direction of Order in Council, P.C. 328, January 28, 1947, the Canadian Sugar Stabilization Corporation Limited assumed the assets, liabilities and other obligations and the Sugar Administrator ceased business as from March 13, 1947.

Approved.

S. R. NOBLE,
Sugar Administrator.

T. A. CLIMO,
Deputy Sugar Administrator.

I have examined the accounts of the Sugar Administrator, Wartime Prices and Trade Board, for the period September 1, 1946 to March 13, 1947, and have obtained all the information and explanations I have required.

Subject to the fact that it is not practicable to forecast what sum, if any, should be reserved to meet the eventuality provided for by the Price Stabilization Contingency Reserve, I certify that, in my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Administrator's affairs as at March 13, 1947, according to the best of my information and the explanations given to me, and as shown by the books of the Administrator.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

OFFICE OF THE SUGAR ADMINISTRATOR, WARTIME PRICES AND TRADE BOARD—*Concluded*

Investment in Securities of the Government of Canada as at March 13, 1947

Date of Maturity	Rate of Interest	Par Value	Cost
January 1, 1956/59	3	8,890,000 00	8,890,000 00
June 1, 1957/60	3	5,238,000 00	5,232,996 25
February 1, 1959/62	3	4,162,000 00	4,160,743 75
October 1, 1959/63	3	213,000 00	213,266 25
		<u>\$ 18,503,000 00</u>	<u>\$ 18,497,006 25</u>

SCHEDULE "B"

Operating Statement for the period September 1, 1946 to March 13, 1947

Sales	17,676,964 73
Deduct: Cost of Sales—	
Purchases	15,908,393 02
Freight	1,951,653 89
Marine insurance	37,407 29
Beet sugar subsidy	396,471 36
	<u>18,293,925 56</u>
Trading Loss	616,960 53
Deduct:	
Investment interest	300,931 28
Bank interest	2,648 12
	<u>303,579 40</u>
Net Loss for the Period	<u>\$ 313,381 43</u>

NOTE: Since the administrative expenses of the Office of the Sugar Administrator for the period were paid from Public funds (as charges to the appropriation for the administrative expenses of the Wartime Prices and Trade Board) they do not appear in the above statement.

Appendix 7

NATIONAL BATTLEFIELDS COMMISSION

Ottawa, September 26, 1947.

The Chairman and Members,
National Battlefields Commission,
Battlefields Park,
Quebec, P.Q.

Dear Sirs:

An audit has been made of the receipts and disbursements of the National Battlefields Commission for the fiscal year ended March 31, 1947, in accordance with the provisions of Section 14 of the National Battlefields at Quebec Act of 1908. Copies of the financial statements of the Commission are appended hereto as follows:

Statement of Receipts and Disbursements for the fiscal year ended March 31, 1947.....	Schedule "A"
Statement of Cash Balances and Investments in Securities, etc., as at March 31, 1947.....	" "B"
Comparison of Expenditures for the fiscal year ended March 31, 1947 with estimates approved by the Governor in Council	" "C"
Statement of Assets and Liabilities as at March 31, 1947.....	" "D"
Statement of Revenues and Expenditures for the fiscal year ended March 31, 1947.....	" "E"

Subject to the following comments, it is my opinion that the Statement of Receipts and Disbursements, Schedule "A", is properly drawn up so as to exhibit a true and correct view of the receipts and disbursements of the Commission for the year ended March 31, 1947.

Section 11 of the Act requires that the Commission submit to the Minister of Finance, for the approval of the Governor in Council, estimates of its proposed expenditures.

Those for the year were approved by Order in Council P.C. 117/1700 of April 30, 1946. The actual expenditures for the year were, collectively, \$1,590.02 more than the total authorized by order in council. Charges to various subheadings of the estimates exceeded specific authorizations in five instances. (Schedule "C").

The statements of assets and liabilities and of revenue and expenditure, Schedules "D" and "E", have been submitted by the Commission. Attention is directed to Fixed Assets, Schedule "D":

Land at cost\$ 511,665 43

This sum is set up without including expenditures by way of legal costs, plans, surveys and interest on purchase price. These amount to approximately \$65,000. In order that the real cost of the land be reflected in the accounts of the Commission, consideration should be given to this item.

No depreciation has been provided for park equipment such as lamp standards, benches, etc.

Yours faithfully,

WATSON SELLAR,

Auditor General.

NATIONAL BATTLEFIELDS COMMISSION—*Continued*
 Receipts and Disbursements for the Year ended March 31, 1947

RECEIPTS

Balances, April 1, 1946—	
Maintenance Account.....	224 77
Administration Account.....	1,103 26
Land Account.....	12,481 36
Quebec Tercentenary Account.....	42 71
Maintenance Account—	
Dominion Government Grant.....	67,600 00
Special Dominion Government Grant.....	65,000 00
Sale of Equipment, etc.....	2,992 70
Sundry revenue.....	723 63
Administration Account—	
Dominion Government Grant.....	7,400 00
Land Account—	
Part payment loan office building.....	2,250 00
Interest on Bank balance.....	35 32
Interest on Investment.....	150 00
Transfer from Quebec Tercentenary Account.....	42 71
Quebec Tercentenary Account.....	nil

DISBURSEMENTS

Maintenance Account—	
Salaries and wages.....	51,419 77
Machinery, repairs and supplies.....	3,017 68
Automotive equipment, repairs and supplies.....	2,869 01
Nursery stock and fertilizers.....	776 61
Electric lighting of Park.....	3,780 32
Insurance.....	1,153 70
Workmen's Compensation.....	604 80
Snow removal.....	1,039 00
Park equipment.....	1,345 43
Part payment loan office building.....	2,250 00
Coal and firewood.....	1,718 21
Special Maintenance—	
Resurfacing roads and repairing damaged trees.....	69,974 59
Administration Account—	
Salaries.....	7,500 00
Office supplies, heating and expenses.....	771 69
Water taxes.....	127 00
Land Account.....	8,398 69
Quebec Tercentenary Account.....	nil
Transfer to Land Account.....	42 71
Balance, March 31, 1947	
Maintenance Account.....	1,566 51
Administration Account.....	104 57
Land Account.....	14,959 39
	16,630 47
	<u>\$ 160,046 46</u>

Approved.

Certified correct.

LUCIEN PACAUD,
Secretary.

L. J. ADJUTOR AMYOT,
Chairman.

SCHEDULE "B"

NATIONAL BATTLEFIELDS COMMISSION—Continued

Statement of Cash Balances and Investments in Securities, etc., as at March 31, 1947

	Maintenance Account	Administration Account	Land Account	Total
CASH—				
At Bank of Montreal, Quebec	1,566 51	104 57	9,959 39	11,630 47
INVESTMENTS—				
3% Dominion of Canada Bonds, due January 1, 1949			5,000 00	5,000 00
	<u>\$ 1,566 51</u>	<u>\$ 104 57</u>	<u>\$ 14,959 39</u>	<u>\$ 16,630 47</u>

SCHEDULE "C"

Comparison of Estimates approved by Governor in Council with actual expenditures

(P.C. 117/1700 of April 30, 1946)

	Estimates	Expenditures	Underexpended Overexpended*
ADMINISTRATION			
Salaries	7,375 00	7,500 00	125 00*
Office supplies, heating and expenses	900 00	771 69	128 31
Water taxes	127 00	127 00	
Contingencies	101 26		101 26
	8,503 26	8,398 69	104 57
MAINTENANCE			
Salaries and wages	50,905 00	51,419 77	514 77*
Materials, machinery, repairs and supplies	3,350 00	3,017 68	332 32
Auto equipment, repairs and supplies	2,975 00	2,869 04	105 96
Nursery stock and fertilizers	800 00	776 61	23 39
Electric lighting of Park	3,800 00	3,780 32	19 68
Insurance	1,500 00	1,153 70	346 30
Workmen's Compensation	350 00	604 80	254 80*
Snow removal	1,100 00	1,039 00	61 00
Park equipment	1,250 00	1,345 43	95 43*
Part payment loan office building	2,250 00	2,250 00	
Coal and firewood		1,718 24	1,718 24*
	68,280 00	69,974 59	1,694 59*
	<u>\$ 76,783 26</u>	<u>\$ 78,373 28</u>	<u>\$ 1,590 02</u>

SCHEDULE "D"

NATIONAL BATTLEFIELDS COMMISSION—Continued
Statement of Assets and Liabilities as at March 31, 1947

ASSETS		LIABILITIES	
Current Assets—		Proprietary Account—	
Cash in bank.....	11,630 47	Balance, April 1, 1946.....	1,241,046 91
Materials, supplies and spare parts.....	9,644 36	Excess of expenditures over revenues for the	
Nursery stock and fertilizers.....	1,519 71	fiscal year ended March 31, 1947.....	5,099 35
			<u>1,235,947 56</u>
Investments—			
Dominion of Canada bond, 3% due January 1, 1949.....			
Fixed Assets—			
Land, at cost.....	511,665 43		
Roads and driveways.....	475,424 59		
General grading.....	120,835 52		
Park equipment.....	53,255 75		
Buildings.....	52,609 24		
Less: reserve for depreciation.....	18,881 02		
Machines, tools, etc.....	12,657 87		
Less: reserve for depreciation.....	3,711 23		
Automotive Equipment.....	4,775 00		
Less: reserve for depreciation.....	2,865 20		
Office furniture and fixtures.....	2,362 85		
Less: reserve for depreciation.....	684 17		
	<u>1,678 68</u>		
Deferred Charges—			
Prepaid Insurance.....	1,207,444 63		
	<u>708 39</u>		
			<u>\$ 1,235,947 56</u>

Certified correct.

LUCIEN PACAUD,
Secretary.

Approved.

L. J. ADJUTOR AMYOT,
Chairman.

NATIONAL BATTLEFIELDS COMMISSION—*Concluded*

Statement of Revenues and Expenditures for the fiscal year ended March 31, 1947

REVENUES

Statutory Grant	75,000 00	
Special Grant	65,000 00	
Interest on Bank Balance	35 32	
Interest on Investment	150 00	
Part payment loan office building	2,250 00	
Sundry revenue	723 63	
		<hr/>
		143,158 95

EXPENDITURES

Administration—		
Salaries	7,500 00	
Office supplies, heating and expenses	771 69	
Water taxes	127 00	
		<hr/>
		8,398 69
Maintenance—		
Salaries and wages	51,419 77	
Machinery, repairs and supplies	4,558 84	
Automotive equipment, repairs and supplies	2,498 22	
Nursery stock and fertilizers	1,457 52	
Electric lighting of Park	3,780 32	
Insurance	1,176 50	
Workmen's Compensation	604 80	
Snow removal	1,039 00	
Park equipment	643 88	
Part payment loan office building	2,250 00	
Coal and firewood	1,718 24	
		<hr/>
	71,147 09	
Special maintenance—resurfacing roads and repairing damaged trees	65,000 00	
		<hr/>
		136,147 09
Depreciation—		
Buildings	1,255 44	
Machinery, tools	1,265 79	
Automotive equipment	955 00	
Office furniture and fixtures	236 29	
		<hr/>
		3,712 52
		<hr/>
		148,258 30
		<hr/>
Excess of Expenditures over Revenues	\$ 5,099 35	

1946-47
PUBLIC ACCOUNTS

PART II

G

DEPARTMENT OF FISHERIES

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF FISHERIES

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures			
Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	3,598,714 58	Ordinary	972,500 23
Special	101,303 95	Special Receipts	660 06
Demobilization and Reconversion	139,135 88		
	<u>\$3,839,154 41</u>		<u>\$ 973,160 29</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances:		[9] Floating Debt		12 72
(d) To Provincial and Municipal Governments	1,171 84	[10] Deposit and Trust Accounts		75,495 50
(e) To United Kingdom and Other Governments	62,744 52	[12] Deferred Credits	(Dr.)	65 00
	<u>\$ 63,916 36</u>	[13] Sundry Suspense Accounts		328 36
				<u>\$ 75,771 58</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts the net amount only is shown. For details see page G—19.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Privileges, Licences and Permits	57,148 70	51,506 95
B Proceeds from Sales	879,674 11	1,017,939 23
C Services and Service Fees	15,464 42	16,133 91
D Refunds of Expenditure	7,222 16	956 58
E Miscellaneous	12,990 84	14,167 31
Total Ordinary	972,500 23	1,100,703 98
Special Receipts—		
Refunds of Previous Years' War Expenditures		11 50
F Miscellaneous War, Demobilization and Reconversion Revenues	660 06	8,768 74
Grand Total	<u>\$ 973,160 29</u>	<u>\$1,109,484 22</u>

Details

Ordinary Revenue—		
A Privileges, Licences and Permits:		
Fishing Licences	48,465 25	
Modus Vivendi Licences	261 00	
Oyster Leases	4,449 81	
Trawler Licences	2,875 00	
Rentals	1,097 64	
		57,148 70

Fishing licences were issued ranging from 25 cents for lobster fishing to \$75 for lobster pound licences. The proceeds by provinces or districts were: Nova Scotia, \$3,286.75; Prince Edward Island, \$907.25; New Brunswick, \$10,000.25; Ontario, \$21; Manitoba, \$160; British Columbia, \$27,679; Yukon Territory, \$205; Northwest Territories, \$1,206.

"Modus Vivendi" licences were issued to United States fishing vessels at a charge of \$1 per licence.

Oyster leases were issued in the provinces of Prince Edward Island, Nova Scotia and New Brunswick, the proceeds therefrom being \$2,506.59, \$633.35 and \$1,309.87 respectively.

Trawler licences at a fee of \$500 each were issued to the following: Atlantic Trawlers Ltd., Halifax, \$500; Halifax Fisheries Ltd., Halifax, \$375 (July to March, inclusive); National Sea Products, Ltd., Halifax, \$2,000.

B Proceeds from Sales:

Sealskins	\$66,721 27	
Fish	1,006 80	
Oysters	3,884 39	
Sundries	8,061 65	
		879,674 11

Under the terms of a provisional fur seal agreement between Canada and the United States, as approved by P.C. 4112 of May 30, 1944, Canada receives 20 per cent of the total number of sealskins taken annually upon the Pribilof Islands, which are territories of the United States of America. This agreement replaced the Pelagic Sealing Treaty of 1911.

During the fiscal year 1946-47, Canada's proceeds from the sale of sealskins taken in the Pribilof Island rookeries were: share of proceeds from sales in St. Louis, Mo., of 28,032 skins by the United States Government, \$189,131.46; sale of 13,919 skins taken in kind by Canada and marketed in Montreal, \$677,274.50; sale of containers, \$315.31. The cost of dressing and dyeing, freight, customs and excise duties, warehouse expenses, etc., amounting to \$419,885.34, was charged to Votes 88 and 730.

The amount of \$3,884.39 represents sales from the Department's experimental areas in Prince Edward Island of: (a) marketable oysters; and (b) small oysters for stocking areas in outlying districts.

C Services and Service Fees:

Canned Salmon Inspection Fees	6,789 56	
Canned Herring Inspection Fees	8,192 07	
Canned Pilchard Inspection Fees	21 79	
Rental of Equipment	21 00	
Miscellaneous Services	440 00	
		15,464 42

Fees were collected for the inspection of canned salmon, herring and pilchard packed in British Columbia, at the rate of one-half cent per case of forty-eight one-pound cans, or the equivalent thereof.

D Refunds of Previous Years' Expenditures 7,222 16

E Miscellaneous:

Fines and Forfeitures	12,799 21	
Premiums on foreign exchange transactions	176 63	
Sundry	15 00	
		12,990 84

Fines imposed and proceeds from confiscations under the following Acts:—Fisheries Act: Prince Edward Island, \$2,272.52; Nova Scotia, \$1,181.16; New Brunswick, \$2,531.34; British Columbia, \$6,116.19; Meat and Canned Foods Act: Prince Edward Island, \$53; New Brunswick, \$90; Fish Inspection Act: Nova Scotia, \$55; Prairie Provinces, \$100; North Pacific Halibut Convention Act: British Columbia, \$400.

Total Ordinary	972,500 23
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Special Receipts—

F Miscellaneous War, Demobilization and Reconversion Revenues:

Sale of fish—Long Liner <i>J. J. Cowie</i>	638 06	
Sundry Sales	22 00	660 06

Grand Total	\$ 973,160 29
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Certified correct.

STEWART BATES,

Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
G-5	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
G-5	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
G-5	76	Departmental Administration.....	170,340 00	158,526 43	151,883 97
G-6	77	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protec- tion Services.....	1,888,150 00	1,595,636 72	1,326,155 27
G-9	78	Building Fishways and Clearing Rivers.....	25,000 00	4,630 50	15,314 60
G-10	79	Educational Extension Service.....	78,780 00	24,572 37	18,271 06
G-10	80	Fish Culture.....	230,000 00	221,579 73	192,894 98
G-11	81	Oyster Culture.....	36,280 00	24,308 55	25,017 44
G-11	82	Fisheries Research Board of Canada— Operation and Maintenance.....	740,610 00	664,362 99	502,009 76
G-13	83	Construction and Improvements.....	162,500 00	52,965 77	
G-13	84	*To provide for Canadian share of expenses of the International Fisheries Commission—Halibut Commission.....	30,000 00	25,775 10	26,679 50
G-14	85	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Com- mission.....	42,000 00	39,043 24	41,120 32
G-14	86	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission—Hell's Gate Canyon.....	400,000 00	169,480 99	370,759 18
G-15	87	Grant to the United Maritime Fishermen's Association.....	3,000 00	3,000 00	3,000 00
G-15	88	*To provide for transportation, dressing and dyeing, and other expenses incidental to re- ceiving and disposing of fur seal skins.....	425,000 00	419,885 34	400,361 34
G-15	89	To provide for the destruction of Harbour Seals.....	30,000 00	21,960 00	16,385 00
G-16	Stat.	Fishing Bounty—Deep Sea Fisheries Act, c. 74, R.S.....	159,992 85	159,992 85	159,875 25

SUPERANNUATION AND RETIREMENT BENEFITS

G-16	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	994 00	994 00	290 00
Total Ordinary.....			4,434,646 85	3,598,714 58	3,262,017 67

SPECIAL

G-16	90	To provide for the extension of educational work in co-operative producing and selling among fishermen.....	56,000 00	54,880 23	53,530 34
G-17	91	To provide for the administrative expenses of the Fisheries Prices Support Act, 1944.....	60,000 00		
G-17	92	To provide for the construction and equipping of a vessel of particular design for experi- mental fishing for herring and mackerel (Revote).....	47,000 00	42,659 36	58,553 98
G-17	732	To provide for the expenses of Fisheries Tech- nologist representing the Canadian Govern- ment in Japan and of Canadian Observer at meetings of International Council for Explora- tion of the Sea at Stockholm, Sweden.....	5,500 00	3,764 36	
Total Special.....			168,500 00	101,303 95	112,084 32

DEMOBILIZATION AND RECONVERSION

G-17	506	To provide for assistance in the construction of vessels of the Dragger type and the conversion of fishing schooners to Draggers.....	150,000 00	87,815 96	89,067 50
G-17	507	To provide for the construction of Fishermen's Floats, Prince Rupert, B.C.....	60,000 00	22,451 37	35,445 97
G-18	508	Salt Fish Export Regulations—Administration.....	25,000 00	16,229 53	16,020 43

DEPARTMENT OF FISHERIES

G—5

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
DEMobilIZATION AND RECONVERSION— <i>Cont.</i>					
G-18	509	To provide for expenses in connection with the administration of the Canned Fish Regulations.....	25,000 00	9,018 09	7,303 86
G-18	910	To authorize and to provide for assistance in the construction of vessels of the dragger and long liner type, Atlantic Coast, under terms and conditions to be approved by the Governor General in Council.....	150,000 00		
G-18	912	To provide for payment of interest charges incurred in connection with the purchase of the 1945 canned salmon pack on behalf of the British Government	6,000 00	2,300 93	
G-18	913	To provide for the payment of compensation for diminution of value caused by war damage to fishing boats and gear.....	2,000 00	1,320 00	4,200 04
		<i>Expenditures from Appropriations not required for 1946-47</i>			102,268 46
		Total Demobilization and Reconversion	418,000 00	139,135 88	254,306 62
		Grand Total.....	\$ 5,021,146 85	\$ 3,839,154 41	\$ 3,628,408 61

* Complete title is shown in following details.

Salary of Minister, Hon. H. F. G. Bridges, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 3, c. 61, 1931	\$ 2,000 00

Vote 76 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	144,340 00	144,340 00	135,358 71
Other Pay-list Items	2,000 00	2,000 00	1,882 00
Printing and Stationery	6,000 00	5,075 00	4,426 43
A Travelling Expenses	10,000 00	10,000 00	8,056 67
B Sundries	8,000 00	8,925 00	8,802 62
	<u>\$ 170,340 00</u>	<u>\$ 170,340 00</u>	<u>\$ 158,526 43</u>

As of March 31, 1947, there were 63 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: S. Bates, Deputy Minister, \$10,000; D. B. Finn, Deputy Minister, \$8,000 (Jan. 15); E. Bosse, \$4,080; C. Bruce, \$4,800; M. M. Cummings, \$2,580; H. P. Evans, \$2,580 (Nov. 1); F. A. C. Harrison, \$3,420; J. J. Lamb, \$3,780; H. A. Lynch, \$3,900; W. C. MacKenzie, \$2,580; I. S. McArthur, \$4,980; G. McCann, \$2,580; R. G. McKay, \$3,840 (Mar. 1); S. V. Ozere, \$3,900; H. F. S. Paisley, \$4,200; D. H. Sutherland, \$6,000; A. J. Whitmore, \$4,800.

A Travelling expenses of \$300 or over were paid to: Hon. H. F. G. Bridges, \$1,576.25; M. B. Bell, \$964.35†; E. Bosse, \$502.25; D. B. Finn, \$810.37†; F. A. C. Harrison, \$607.69†; J. J. Lamb, \$367.77; H. A. Lynch, \$1,322.60†; R. G. McKay, \$430.29; W. C. MacKenzie, \$1,429.30†; I. S. McArthur, \$2,019.23†; G. McCann, \$316.16†; D. H. Sutherland, \$656.81†; A. J. Whitmore, \$2,245.31†.

† These items include amounts charged to other accounts as follows: Vote 77, \$1,297.07; Vote 78, \$1,322.60; Vote 79, \$97.50; Vote 82, \$656.81; Vote 88, \$363.47; Vote 508, \$1,443.14; Vote 509, \$850.16.

B The expenditure for postage, telegrams and telephones amounted to \$7,817.57.

Vote 77 (and Vote 729, Supplementary Estimates) Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	993,545 00	968,545 00	793,554 72
Other Pay-list Items	4,891 00	29,891 00	26,422 22
Living Allowances	6,880 00	6,880 00	4,809 38
Allowances (Board for Crews)	3,775 00	19,775 00	19,540 73
Printing and Stationery	12,900 00	25,900 00	25,866 57
Travelling Expenses	206,144 00	206,144 00	168,126 83
Supplies, etc., Patrol and Protection Boats	421,927 00	421,927 00	392,145 02
A Repairs to Patrol and Protection Boats	130,601 00	101,601 00	58,502 49
Acquisition of Vessels	60,000 00	60,000 00	60,000 00
Miscellaneous	47,487 00	47,487 00	46,668 76
	<u>\$1,888,150 00</u>	<u>\$1,888,150 00</u>	<u>\$1,595,636 72</u>

As of March 31, 1947, there were 231 salaried employees being paid from this account. Those receiving salaries at annual rates of \$1,800 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
ADMINISTRATION			Digby and District—Con-		
Eastern Division			cluded		
Headquarters—Halifax, (N.S.)			Kenney, A. S.		
Barry, A. L.	\$ 4,500 00	\$ 2,040 67	(Nov. 12)	2,124 00	421 25
Homans, S. J.	2,640 00	1,455 24	Locke, H. G.	2,340 00	828 53
Horne, E. A.	2,940 00*		Manning, C. L.	1,824 00	1,028 36
Joudrey, H. F.	1,944 00		Naas, W. J.	2,340 00	745 93
Sydney and District			Pothier, H. H.	2,340 00	626 52
Kitchen, T. H.	2,340 00	1,140 84	Thibeault, J. H.	2,340 00	1,138 65
Lewis, E. M. S.	2,340 00	1,275 89	Watson, F.	2,760 00	2,087 98
McAuley, W.	3,000 00	1,380 69	Charlottetown and Dis-		
Murphy, A. J.	2,340 00	1,121 99	trict (P.E.I.)		
O'Toole, J. M.	2,340 00	1,097 77	Carr, H. V.	1,944 00	1,135 08
Sampson, R. F.	2,340 00	1,062 85	Johnston, L. C.	2,340 00	922 16
Smith, P. W.	2,340 00	995 78	Larabee, J. J.	3,000 00	1,108 99
Wilkie, A. K.	2,340 00	921 09	Martin, P. C.	2,340 00	972 70
Pictou and District			McLellan, P. A.	2,340 00	982 91
Adamson, G. M.	2,340 00	653 78	Murphy, L. J.	2,220 00	1,443 57
Arnold, E. M. (Aug. 15)	1,800 00		Palmer, C. R.	2,340 00	1,046 20
Beaver, E. G.	2,340 00	1,011 56	Shaw, J. C.	2,340 00	1,310 80
Day, A. C.	1,824 00	759 30	Welchpool and District		
Fitzgerald, A. P.	2,340 00	844 53	(N.B.)		
Fraser, E. D.	3,480 00*	1,637 46	Barnes, B.	2,340 00	1,544 56
Giles, E. G.	2,340 00	1,148 20	Bates, K. E.	2,220 00	967 62
Harris, W. G.	2,340 00	822 00	Connors, J. C.	1,824 00	1,084 57
Henneberry, J. P.	2,124 00	951 28	Ingalls, S. K.	2,340 00	1,066 16
Hollis, C. C.	2,340 00	704 83	Justason, F. E.	3,000 00	1,488 28
MacDonald, A.	2,340 00	1,013 82	Rigby, O. A.	2,340 00	968 86
Manson, M. M.	2,340 00	866 39	Robertson, J. A. D.		
Murphy, R. A.	1,824 00	1,037 29	(Mar. 10)	1,824 00	533 10
Olsen, H. L.	1,824 00	1,276 59	Thompson, D. L.	2,340 00	970 63
Pettis, D. M.	2,340 00	978 16	Newcastle and District		
Swaine, F.	2,340 00	972 00	Bell, T.	2,340 00	1,272 94
Digby and District			Breau, F. J.	2,340 00	1,660 06
Buchanan, J. P.	2,340 00	1,053 05	Collette, T. C.	3,000 00	826 16
Filleul, P. E.	2,340 00	1,217 51	Guignard, C.	2,340 00	1,256 16
Fralick, A. W.	2,340 00	1,363 74	Landry, L. J.	2,340 00	1,289 03
Fraser, A. J.	2,520 00*	769 20	Long, R. G.	2,340 00	1,005 73
Hennigar, S. M. K.			Losier, J. J.	2,340 00	1,067 16
(July 28)	1,800 00		Robichaud, A. A.	2,340 00	2,262 29
Hunter, B.	2,340 00	1,332 81	Turbide, A.	2,340 00	1,462 71

DEPARTMENT OF FISHERIES

G-7

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Fredericton and District			Nanaimo District—Con-		
Campbell, N. W.	1,944 00	1,376 53	cluded		
Hunter, E. G.	1,944 00	830 27	MacDonald, A.	2,340 00	1,164 95
Kilpatrick, C. E.	1,944 00	976 09	McKinnon, A. N.	2,124 00	1,128 12
Levesque, A. D.	1,944 00	988 91	Park, A.	2,244 00	599 45
Parks, L. H.	3,000 00	1,246 66	Sherman, A. A.	2,100 00	1,078 35
Canned Fish Inspection			Tait, J. F.	3,000 00	1,025 06
Laboratory—East			Touchings, A. J.	2,340 00	632 22
Barrett, C. D.	2,124 00	726 26	Canned Fish Inspection		
Brckett, D. E. (Feb. 16)	2,124 00	709 95	Laboratory—West		
Brownlee, W. J.	2,580 00	621 36	Bolton, R. S.	2,124 00	
Chiasson, A. J.	2,124 00	957 30	Charnley, F.	3,600 00	
Duguay, C. L. (Feb. 16)	2,124 00	724 58	Davies, F. R. E.	2,124 00	
Hollett, A.	2,700 00	427 90			
Homans, H. H.	2,124 00		FISHERIES PROTECTION SERVICE		
Homans, R. E. S.	2,700 00	652 80	East Coast		
Horne, D. C.	2,340 00	425 19	Corkum, S. (Sept. 18)..	1,824 00	
MacEwen, C.	2,124 00	921 43	Fader, C. S.	2,400 00	
Noel, A. J.	2,124 00	532 87	Kane, L.	1,824 00	
Phillips, V. J.	2,220 00		Swansburg, R. I.	2,460 00	
Stairs, D. G.	2,340 00	407 75	Townsend, R. W.	2,184 00	
Taylor, D. R. M.	2,124 00	1,023 25	Whitman, S. T.	2,064 00	
Walters, A. M.	2,124 00	1,164 40	West Coast		
Central Division			Bjornsfelt, B.	2,184 00	
Dempsey, H. V.	3,600 00	2,367 07	Chaster, R. W.	2,064 00	
Western Division			Earnshaw, C. W.	2,460 00	
Headquarters—Vancouver			Fenwick, R. B.	2,280 00	
(B.C.)			Hazelton, M. W.	2,004 00	
Chapman, W. M.			Hughes, H. S.	1,824 00	
(Nov. 10)	2,880 00		Isnor, J. W.	1,824 00	
Henderson, R. P.			Kinney, E. E.	1,824 00	
(Feb. 1)	3,300 00		Landrey, H. L.	1,824 00	
Hughes, K. K.	2,400 00		MacKay, J.	2,064 00	
Motherwell, J. A.			Pearson, D. (Jan. 11) .	2,184 00	
(Feb. 15)	4,020 00	1,305 80	Quigg, J. H.	1,944 00	
Swann, L. G.	2,580 00		Redford, W.	2,460 00	
Warne, F.	2,520 00		Scott, D. (Jan. 3)	2,400 00	
New Westminster and			Service, A. G.	1,824 00	
District			Sheppard, L.	2,460 00	724 56
Ferrier, W. M.	2,220 00	1,489 35	Taylor, D.	2,400 00	
Forsythe, W. P.					
(Feb. 1)	2,124 00	1,214 90	FISHERIES PATROL SERVICE		
Kew, J. E.	2,220 00	1,188 65	East Coast		
Lockwood, D.	2,340 00	1,754 50	Brown, T. A.	2,244 00	
MacLeod, R. W.			Coggins, H. F. (Jan. 1)	1,824 00	
(July 1)	2,760 00		Geldert, J. S.	2,244 00	
Taylor, T.	3,000 00	1,469 22	Harvey, A. M.	1,824 00	
Winlow, F. J. N.			Ingalls, M.	1,824 00	
(Feb. 14)	1,824 00		Mitchell, M.	1,824 00	
Prince Rupert and District			Moore, A. E.	2,244 00	
Edwards, R. C.	2,340 00		Parks, K. R. (Jan. 3) .	1,824 00	
Lord, C.	2,340 00		Spindler, N. A.	1,824 00	
McDonell A. R.	2,220 00	1,105 25	Williams, J. P.	2,244 00	
McIver, A.	2,124 00	328 80	Zwicker, H. C.	1,824 00	
Moore, G. E.	2,340 00	758 06	West Coast		
Reade, G. S.	2,340 00	908 52	Archibald, D. D.	2,244 00	
Strachan, W.	2,340 00	729 60	Beadnell, J. H.	2,004 00	
Urseth, I.	2,400 00	1,577 50	Beswick, C. W.	2,004 00	
Nanaimo District			Chapman, A. D.		
Barrie, C. G.	2,340 00	942 28	(Dec. 20)	1,824 00	
Boond, S.	2,124 00		Collart, R. T.	2,064 00	
Cameron, D. S.	2,340 00		Collins, J. A. (Oct. 13)	2,004 00	
Dane, H. G.	2,340 00	751 86	Cope, J. A.	1,824 00	
			Cowie, J.	2,244 00	
			Dahle, T. F.	2,004 00	
			Davis, R. E.	1,824 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>West Coast—Continued</i>			<i>West Coast—Concluded</i>		
Dixon, L.	1,944 00		Murray, W.	2,280 00	
Eburn, G. R.	2,400 00		Neale, G. T.	1,824 00	
Fitzgerald, D. N.	1,824 00		Nightingale, H. P.	2,004 00	
Gay, J. B.	2,004 00		Parry, W. C. (Mar. 1) .	2,064 00	
Gay, M. B.	2,220 00		Rudolph, L. (Nov. 1) .	1,920 00	
Gordon, S. C.	2,004 00		Scott, G. D. W. (Feb. 7)	1,944 00	
Grace, C. M. (Sept. 21)	2,220 00		Scott, J.	2,184 00	
Green, W.	1,824 00		Smith, R.	2,064 00	
Holland, J. (Jan. 18) .	1,944 00		Snyder, G. E. (Dec. 8)	2,064 00	
Hughes, S. H. (Dec. 3)	2,004 00		Stewart, C.	2,004 00	
Hynes, A. E. S.	2,244 00	487 43	Strand, O.	1,944 00	
Jenkins, J. M.	1,944 00		Svidahl, J. A.	1,944 00	
Levelton, C. R. (Feb. 1)	2,004 00		Tolhurst, J. J. (Nov. 1)	1,920 00	
MacDonald, D. L.	1,944 00		Waters, A. H. (Dec. 16)	1,944 00	
Marshall, W. J.	2,244 00		Wilson, G.	2,280 00	
Menchions, J. S. (Aug. 1)	1,920 00		Wood, R. A. (Dec. 4) .	1,944 00	
Mercer, R. C.	2,244 00		Yates, A. F. (July 1) .	1,980 00	
Mercer, W. A.	1,824 00		Yates, A. N.	1,824 00	
Murray, A. (Oct. 1) ..	1,920 00		Youde, V. M.	1,944 00	
			Zanelli, R. A.	1,800 00	

The total wages paid to Fishery Guardians in each district, with the total travelling expenses in parentheses, were as follows:

Nova Scotia

Sydney and District	\$ 20,356 86	(\$ 1,458 52)
Pictou and District	19,186 97	(2,287 93)
Digby and District	28,256 01	(3,791 23)

Prince Edward Island

Charlottetown and District	14,171 00	(1,957 65)
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New Brunswick

Welchpool and District	8,164 86	(876 06)
Newcastle and District	29,960 58	(7,485 16)
Fredericton and District	28,506 32	(512 40)

Central Division

.....	4,148 32	(3,775 35)
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British Columbia

New Westminster and District	9,969 99	(6,327 88)
Prince Rupert and District	21,529 47	(4,535 80)
Nanaimo and District	15,076 02	(6,158 96)

The following employees receiving salaries at annual rates of \$1,800 or over were receiving living allowances as of March 31, 1947, at annual rates listed: T. F. Dahle, \$480; R. C. Edwards, \$150; J. B. Gay, \$480; C. Lord, \$150; A. McIver, \$480; G. E. Moore, \$480; G. S. Reade, \$150; W. Strachan, \$480; O. Strand, \$480; I. Urseth, \$300.

The following employees whose salary rates were under \$1,800 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: M. Atkins, \$1,246.28; M. B. Bell (included under Vote 76); R. E. Churchill, \$1,034.13; W. Deveau, \$473.58; E. V. Enstrom, \$442.07 (including \$102.55 charged to Vote 82); A. Frigault, \$652.50; E. Hess, (included under Vote 82); F. M. Larsen, \$342.66; R. D. McOnie, \$451.68; G. S. Miller, \$855.60; J. L. Stevens, \$412.30; J. A. Summers, \$346.13.

A contract amounting to \$9,986 was awarded to Victoria Machinery Depot Co., Ltd., Victoria, B.C., for the overhaul and repair of Fisheries Protection Service vessel *Nitinat*. The work was completed and payment in full made during the current year.

Expenditure amounting to \$123,984.50 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Suppliers receiving \$5,000 or over: British American Oil Co., Ltd., \$9,425.86; Dominion Government, Department of National Defence, \$91,759.70, Department of Public Printing and Stationery, \$24,635.71. Department of Reconstruction and Supply, \$8,505.77; Gabriel Aero-Marine Instruments, Ltd., \$6,007; Halifax Shipyards, Ltd., \$29,678.61; Hills Corner Grocers, Ltd., \$5,353.88; Hoffars, Ltd., \$14,229.53; Imperial Oil, Ltd., \$16,098.15; Pictou Foundry & Machine Co., Ltd., \$31,048.63; Queen Charlotte Airlines, Ltd., \$8,957.43; Victoria Machinery Depot Co., Ltd., \$6,860; West Coast Salvage and Contracting Co., Ltd., \$62,499.

A summary of the expenditures under this vote follows:—

Eastern Division:

Fishery Officers and Guardians: Nova Scotia, \$237,341.93; Prince Edward Island, \$48,679.36; New Brunswick, \$162,053.51; Quebec, \$806.20; general account, \$4,268.25	453,149 25
Canned Fish Inspection Laboratory—East Coast	63,902 94
Fish Curing Inspection Service	10,213 24
Fisheries Patrol Service: boats with operating expenses over \$2,000: <i>Andrew Halkett</i> , \$9,742.77; <i>Betty S.</i> , \$2,678.09; <i>Capelin</i> , \$8,323.04; <i>Capital</i> , \$4,861.07; <i>Fundy Rover</i> , \$13,262.37; <i>Gannet Rock No. 2</i> , \$4,595.64; <i>Gilbert</i> , \$6,770.45; <i>Granville</i> , \$2,520.17; <i>Gulf Racer</i> , \$2,124.38; <i>Gulf Raider</i> , \$4,087.28; <i>Gulf Scout</i> , \$3,687.78; <i>Jessie Edna</i> , \$3,535.60; <i>Roxbury</i> , \$2,974.31; <i>Venning</i> , \$7,319.06; boats under \$2,000 (14) \$8,952.85; general account, \$278.68	85,713 54
Fisheries Protection Service: <i>Cygnus</i>	107,551 08
Central Fisheries Division	19,211 18

Western Division:

Fishery Officers and Guardians: British Columbia, \$197,987.41; general account, \$8,386.73	206,374 14
Fisheries Patrol Service: boats with operating expenses over \$2,000: <i>Atlin Post</i> , \$17,655.29; <i>Arrow Post</i> , \$28,189.60; <i>Babine Post</i> , \$5,065.68; <i>Beldis</i> , \$7,454.50; <i>Bonila Rock No. 2</i> , \$5,382.89; <i>Chilco Post</i> , \$37,232.72; <i>Chupea</i> , \$7,343.18; <i>Doris J.</i> , \$2,434.83; <i>Egret Plume No. 2</i> , \$6,604.14; <i>Elida</i> , \$3,220.23; <i>F. D. 101</i> , \$6,784.02; <i>F. D. 102</i> , \$5,071.90; <i>F. D. 201</i> , \$2,828.26; <i>F. D. 202</i> , \$2,922.05; <i>Hermod</i> , \$2,198.26; <i>Ila</i> , \$4,879.84; <i>Iral</i> , \$2,909.89; <i>Leonard Island</i> , \$2,155.21; <i>Linnea</i> , \$3,194.83; <i>Melba 2</i> , \$2,169.52; <i>Merry Sea No. 2</i> , \$6,643.84; <i>Nichola Post</i> , \$14,702.62; <i>Omar K.</i> , \$2,099; <i>Onerka No. 2</i> , \$4,034.94; <i>Pearl</i> , \$2,335.07; <i>Pursepa</i> , \$5,462.11; <i>Sea Duke</i> , \$2,000.53; <i>Selene</i> , \$2,649.86; <i>Sooke</i> , \$10,193.95; <i>Sultana</i> , \$2,041.48; <i>Styart Post</i> , \$9,397.43; <i>Swan Tail No. 2</i> , \$10,211.62; <i>Troy</i> , \$2,134.27; <i>Vedder River</i> , \$5,719.94; boats under \$2,000 (81) \$70,795.28; Digby Island Station, \$5,172.66; New Westminster Station, \$12,262.69; Air Patrol, \$8,838.40; general account, \$11,022.60	343,415 13
Fisheries Protection Service: <i>Howay</i> , \$91,953.69; <i>Kitimat</i> , \$34,721.51; <i>Laurier</i> , \$126,184.37; <i>Nitinat</i> , \$38,386.94; general account, \$13.46	291,259 97
Canned Fish Inspection Laboratory—West Coast	14,797 21
General Accounts: Manitoba, \$11.16; Yukon Territory, \$37.88	49 04
	<u>\$1,595,636 72</u>

The following is a comparative statement of expenditures by activities:

	1946-47	1945-46
East—Administration	527,265 43	406,046 58
East—Patrol Service	85,713 54	78,547 49
East—Protection Service	107,551 08	254,910 46
Central Fisheries Administration	19,211 18	11,451 70
West—Administration	221,220 39	189,798 89
West—Patrol Service	343,415 13	283,201 29
West—Protection Service	291,259 97	102,198 86
	<u>\$1,595,636 72</u>	<u>\$1,326,155 27</u>

Vote 78 Building Fishways and Clearing Rivers

	Estimates	Allotments	Expenditures
Wages (including Cost of Living Bonus)	14,000 00	14,000 00	1,334 20
Other Pay-list Items	280 00	280 00	
Travelling Expenses	700 00	1,500 00	1,482 34
Sundries	10,020 00	9,220 00	1,813 96
	<u>\$ 25,000 00</u>	<u>\$ 25,000 00</u>	<u>\$ 4,630 50</u>

The expenditures by provinces were as follows: Nova Scotia, \$468.45; New Brunswick, \$348; General—Maritimes, \$1,334.58; British Columbia, \$2,377.62; General, \$101.85.

The travelling expenses of H. A. Lynch are included under Vote 76.

Vote 79 Educational Extension Service

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	13,340 00	13,340 00	6,644 55
Other Pay-list Items	200 00	200 00	1 26
Printing and Stationery	9,000 00	9,000 00	3,138 89
A Travelling Expenses	5,960 00	5,960 00	3,769 59
Supplies and Materials	32,800 00	32,800 00	4,938 65
B Sundries	17,480 00	17,480 00	6,079 43
	<u>\$ 78,780 00</u>	<u>\$ 78,780 00</u>	<u>\$ 24,572 37</u>

As of March 31, 1947, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: H. J. Freeman, \$2,580; E. LeBlanc, \$2,580 (Aug. 8); C. C. Wilson, \$3,600.

- A Travelling expenses of \$300 or over were paid to: H. J. Freeman, \$1,531.43; W. E. Snaith, \$436.18; C. C. Wilson, \$1,434.08.
- B Includes cost of advertising for publicity purposes, \$5,696.33.

Vote 80 Fish Culture

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	139,660 00	129,410 00	127,655 00
Other Pay-list Items	200 00	200 00	187 57
Allowances in lieu of dwellings	515 00	515 00	457 14
Printing and Stationery	1,000 00	1,000 00	446 05
A Travelling Expenses	8,000 00	8,050 00	8,019 10
B Supplies	51,302 00	51,302 00	51,237 46
C Repairs	17,100 00	24,500 00	24,436 19
Miscellaneous	12,223 00	15,023 00	9,141 22
	<u>\$ 230,000 00</u>	<u>\$ 230,000 00</u>	<u>\$ 221,579 73</u>

As of March 31, 1947, there were 42 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. J. Atkinson, \$3,120; F. S. Burgess, \$2,520; J. Catt, \$3,000; J. W. Heatley, \$2,520; A. P. Hills, \$2,400; J. A. Rodd, \$5,700; K. G. Shillington, \$2,520; F. A. Tingley, \$2,400; W. D. Turnbull, \$2,520.

- A Travelling expenses of \$300 or over were paid to: J. Catt, \$540.74; C. E. Harding, \$361.55; A. P. Hills, \$2,040.53; J. A. Rodd, \$349.35 (including \$245.46 charged to Vote 76); C. F. Stevens, \$609.90; F. A. Tingley, \$1,946.67.
- B Canada Packers, Ltd., received \$12,798.85.
- C A contract amounting to \$11,046.39 was awarded to Frank Burrell for the construction of special ponds at Yarmouth hatchery. The work was completed and payment in full made during the current year.
- A distribution of expenditures by hatcheries, etc., follows:
- | | |
|---|------------|
| Nova Scotia: Antigonish, \$15,410.85; Bedford, \$7,304.32; Cobequid, \$9,567.22; Coldbrook Ponds, \$3,659; Grand Lake Pond, \$5,908.71; Kejimikujik Ponds, \$4,651.99; Lindloff, \$7,308.44; Margaree, \$12,377.67; Margaree Pond, \$4,318.05; Mersey River Pond, \$1,217.42; Middleton, \$7,427.14; Nietaux Pond and Rearing Station, \$400.03; River Philip Pond, \$13,011.04; Sackville Pond, \$410.63; Yarmouth, \$19,528.03; general, \$194.75 | 112,695 29 |
| Prince Edward Island: Cardigan Pond, \$6,583.72; Kelly's Pond, \$4,553.10; Morrell Pond, \$459.35; general, \$25.31 | 11,621 48 |
| New Brunswick: Chamcook Lakes, \$113.82; Charlo, \$10,192.07; Florenceville, \$10,257.14; Grand Falls, \$8,432.50; Miramichi, \$8,029.98; Miramichi Ponds, \$1,806.80; New Mills Pond, \$4,388.41; Saint John, \$12,818.41; general, \$184.81 | 56,223 94 |
| Maritime Provinces: supervisors, engineers and staff, \$16,349.41; general, \$9,861.61 | 26,211 02 |
| General: administration | 14,828 00 |

\$ 221,579 73

The following is a comparative statement by activities:

	1946-47	1945-46
Administration	14,828 00	13,556 54
Cast—Operation and Maintenance	206,751 73	179,338 44
	<u>\$ 221,579 73</u>	<u>\$ 192,894 98</u>

Vote 81 Oyster Culture

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	26,430 00	23,930 00	16,241 25
Other Pay-list Items	300 00	300 00	37 67
A Travelling Expenses	6,450 00	6,450 00	3,982 60
Sundries	3,100 00	5,600 00	4,047 03
	<u>\$ 36,280 00</u>	<u>\$ 36,280 00</u>	<u>\$ 24,308 55</u>

As of March 31, 1947, there were 4 salaried employees being paid from this account.

- A Travelling expenses of \$300 or over were paid to: H. R. Found, \$859.87; C. J. Kerswill†; R. R. Logie†; R. P. Morrison, \$1,396.08.

† Included under Vote 82.

Vote 82 Fisheries Research Board of Canada—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	435,641 00	435,641 00	397,885 09
Other Pay-list Items	2,000 00	2,000 00	1,637 65
Printing and Stationery	12,075 00	15,175 00	15,111 87
Travelling Expenses	65,725 00	65,725 00	58,639 65
A Sundries	225,169 00	222,069 00	191,088 73
	<u>\$ 740,610 00</u>	<u>\$ 740,610 00</u>	<u>\$ 664,362 99</u>

The Fisheries Research Board of Canada, replacing the Marine Biological Board of Canada, was established by the Fisheries Research Board Act, c. 31, 1937, to have charge of all Dominion fishery research stations in Canada and to have the conduct and control of investigations of practical and economic problems connected with marine and fresh water fisheries, flora and fauna, and such other work as may be assigned to it by the Minister.

The Board consists of fifteen members as follows: two from the Department, two representing the fishing industry on the Atlantic Coast, two representing the fishing industry on the Pacific Coast and nine scientists selected from a list including nominations which may be made by any Canadian university having on its staff scientists engaged in research work in any way bearing upon fishery problems. The duration of office and subsequent appointment are provided for in the Act.

Section 11 of the Act provides that the Board may expend such sums as are necessary for its work from moneys appropriated by Parliament for the work of the Board or from funds received through bequests, donation or the sale of natural history specimens. Such funds credited to this Vote during 1946-47 totalled \$11,509.97 and comprised the following: contributions from the Province of British Columbia, \$7,657.06; rent of properties, sales of publications, etc., \$3,852.91; and an amount of \$1,692.93, due at the close of the fiscal year 1946-47 by the Province of British Columbia, which was transferred to the Province of British Columbia Fisheries Research Board of Canada Account (see Loans and Advances further on in this Section).

As of March 31, 1947, there were 141 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beatty, S. A.	\$ 5,500 00	\$ 1,297 52	Leim, A. H.	5,040 00	
Beveridge, J. M. R. (Aug. 11)	2,880 00		Lewis, E. H.	2,730 00	
Brownlee, W. J. (Jan. 16)	2,580 00		Logie, R. R.	3,000 00	433 98†
Calder, A. E.	2,484 00	2,096 01	MacCallum, W. A. (Oct. 1)	3,000 00	
Cameron, W. M. (Sept. 1)	2,880 00		MacKenzie, R. A.	3,180 00	840 69
Carter, N. M.	5,500 00	2,816 45†	Martin, W. R.	3,000 00	1,036 30
Castell, C. H.	3,660 00		McMurtrie, G. E. (Oct. 1)	2,580 00	
Chiasson, L. P. (Sept. 27)	2,400 00		Medcoff, J. C.	3,420 00	1,370 28
Cooke, N. E.	2,820 00		Mullins, A. (Oct. 31) ...	3,600 00	
Corns, W. G. (Sept. 4) ..	3,000 00	376 90	Nadeau, A.	3,420 00	1,680 18
Cosgrove, E. T. (June 1)	2,640 00		Neave, F.	4,020 00	1,033 61
Cossaboom, W. D.	2,460 00		Needler, A. W. H.	5,500 00	3,078 76†
Coutu, R. (Nov. 13)	2,460 00		Oughton, J. G. (Sept. 1)	2,400 00	327 29
Doan, K. H.	4,080 00	894 27	Pinchin, H. K.	3,060 00	
Dugal, L. C.	3,000 00		Pritchard, A. L.	4,020 00	1,353 33
Dyer, W. J.	3,180 00		Rawson, D. S. (Oct. 1) ..	3,600 00	716 62
Elson, P. F.	3,420 00		Read, F. C.	3,000 00	
Foerster, R. E.	5,280 00	1,474 25	Rigby, E. G.	2,844 00	
Foley, M. A.	2,820 00		Riou, L.	2,460 00	
Fougere, H.	3,000 00		Roach, S. W.	2,820 00	
Hachey, H. B.	4,020 00	1,324 62	Rogers, J. A.	2,700 00	
Harrison, J. S. M.	2,820 00		Smith, M. W.	3,420 00	
Hart, G. F.	2,700 00	514 29	Sprules, W. M.	3,000 00	829 65
Hart, J. L.	4,020 00	819 88	Starr, G. B.	3,000 00	
Hess, E.	4,080 00	1,575 86†	Swain, L. A.	2,820 00	
Huntzman, A. G.	6,000 00	888 21	Tarr, H. L. A.	3,420 00	572 44
Kennedy, W. A.	3,000 00	903 27	Taylor, D. H.	2,700 00	
Kerswill, C. J. (Oct. 1) ..	3,420 00	670 27†	Tester, A. L.	3,420 00	1,000 16
Kilpatrick, J. W.	2,700 00	343 51	Tully, J. P. (Nov. 1)	3,420 00	
Lantz, A. W.	2,700 00	571 90	White, H. C.	2,700 00	
Legendre, R.	2,460 00	477 69	Wilder, D. G.	3,420 00	665 49
			Wood, A. L.	3,180 00	1,204 98
			Young, O. C.	4,800 00	383 14

†These items include amounts charged to other accounts as follows: Vote 77, \$1,575.86; Vote 79, \$212; Vote 81, \$1,104.25; Vote 732, \$2,191.93.

As stipulated in section 9 of the Act, no member of the Board received payment or emolument for his services except the Chairman, A. T. Cameron, who was paid an honorarium of \$1,000.

The following, whose salary rates were under \$2,400 on that date, who served without remuneration, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: W. E. Barraclough, \$875.64; A. T. Cameron, \$618.71; D. N. Fitzgerald, \$1,234.79; S. Hunter, \$375.30; L. G. Kervin, \$788.85; K. H. Loftus, \$358.03; J. I. Manzer, \$786.09; A. G. Paul, \$316.70; G. Prefontaine, \$421.04; D. Scott, \$423.99; E. W. Sears, \$788.04; D. H. Sutherland (included under Vote 76); U. J. Walsh, \$960.69; W. W. Yorston, \$570.56.

A A distribution of expenditures under this primary follows: professional and other services, \$8,357.04; materials and supplies, \$114,613.43; repairs to buildings and equipment, \$34,053.97; freight, express, etc., \$4,686.21; communication services, \$6,870.68; light, power and water, \$6,351.36; miscellaneous, \$16,156.04.

A contract amounting to \$10,664.80 was awarded to Newcastle Shipping Co., Ltd., for overhauling and repairing boat *Investigator No. 1*. The work was completed and payment in full made during the current year.

The University of Toronto Press received \$7,582.04.

A comparative statement of expenditures follows:

Establishment	Gross Expenditures	
	1946-47	1945-46
Atlantic Biological Station (St. Andrews, N.B.)	184,523 54	116,443 57
Pacific Biological Station (Nanaimo, B.C.)	201,885 20	147,892 07
Atlantic Experimental Station (Halifax, N.S.)	79,812 09	71,843 71
Gaspé Experimental Station (Grande Rivière, Que.)	44,071 29	34,562 95
Pacific Experimental Station (Vancouver, B.C.)	76,970 41	54,475 31
Toronto Office	11,024 45	10,421 59
Central Fisheries Research Station (Winnipeg, Man.)	17,060 40	12,700 25
Northwest Territories Investigation	18,592 59	35,226 92
Atlantic Herring Investigation	12,000 00	7,818 50
General	29,932 99	21,691 68
	675,872 96	513,076 55
Less: Amounts received from other sources and credited to—		
Pacific Biological Station	7,657 06	7,587 67
General	3,852 91	3,479 12
	\$ 664,362 99	\$ 502,009 76

Vote 83 Fisheries Research Board of Canada—Construction and Improvements..... 162,500 00
Expenditures\$ 52,965 77

Expenditure amounting to \$21,296.40 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

A contract amounting to \$17,320 was awarded to James S. Watt for the construction of a sea wall at Gaspé Experimental Station, Grande Rivière, Que. Progress payments during the year amounted to \$15,468.90.

Vote 84 To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1923, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries

	Estimates	Allotments	Expenditures
Salaries and Wages	20,691 00	20,691 00	18,891 55
Printing and Stationery	450 00	800 00	799 46
A Travelling Expenses	1,790 00	1,790 00	1,348 43
Sundries	7,069 00	6,719 00	4,735 66
	\$ 30,000 00	\$ 30,000 00	\$ 25,775 10

The Convention between Canada and the United States, ratified by the Northern Pacific Halibut Fishery (Convention) Act, c. 36, 1937, is for the protection and conservation of the halibut fishery of the Northern Pacific Ocean and Bering Sea. The International Fisheries Commission is empowered to make such regulations and investigations with regard to halibut fishing as are necessary to carry out the provisions of the Convention.

The Convention provides that each country appoint two commissioners, and pay the salaries and expenses of its own appointees and one-half the joint expenses incurred by the Commission.

No salaries were paid to the Canadian Commissioners.

The total disbursements for the year amounted to \$51,291.89, apportioned as follows: Canada, \$25,775.10 (including non-sharable expenses of \$258.30); United States, \$25,516.79. Of the United States portion, \$2,213.49 has been repaid and, pending collection, the balance of \$23,303.30 was transferred to the Pacific Halibut Treaty Special Account (see Loans and Advances further on in this Section).

As of March 31, 1947, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: F. H. Bell, \$4,980; C. W. Boutilier, \$3,000 (Aug. 1); W. T. Burgess, \$3,000 (Aug. 1); H. A. Dunlop, \$6,360; N. L. Freeman, \$3,600; A. M. Jackson, \$3,000 (Aug. 1); H. M. Jensen, \$2,580; L. Langmo, \$3,000 (Aug. 1); M. Rosell, \$3,000 (Aug. 1); A. H. Seymour, \$3,540; G. Vanderford, \$3,144; L. A. Verhoeven, \$2,580.

A H. M. Jensen received travelling expenses of \$354.40.

Vote 85 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System

	Estimates	Allotments	Expenditures
Salaries and Wages	30,113 00	28,013 00	25,733 66
Printing and Stationery	750 00	750 00	641 52
A Travelling Expenses	4,100 00	4,100 00	3,677 23
Sundries	7,037 00	9,137 00	8,990 83
	<u>\$ 42,000 00</u>	<u>\$ 42,000 00</u>	<u>\$ 39,043 24</u>

The Convention between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries in the Fraser River System, signed at Washington on May 26, 1930, was ratified by the Sockeye Salmon Fisheries (Convention) Act, c. 10, 1930.

The Convention provides for the appointment of an International Pacific Salmon Fisheries Commission empowered to conduct a thorough investigation into the natural history of the Fraser River sockeye salmon and to make recommendations to the Governments for removing or overcoming obstructions to the ascent of sockeye salmon in waters covered by the Convention. The Commission also has power to regulate salmon-fishing in these waters.

Each country appoints three commissioners and pays the salaries and expenses of its own appointees and one-half the joint expenses incurred by the Commission.

No salaries were paid to the Canadian Commissioners.

The total disbursements for the year amounted to \$77,904.95, apportioned as follows: Canada, \$39,043.24 (including non-sharable expenses of \$181.53); United States, \$38,861.71.

During the fiscal year, the United States repaid \$12,221.56 and, pending collection, the balance of \$26,640.15 was transferred to the Pacific Salmon Treaty Special Account (see Loans and Advances further on in this Section).

As of March 31, 1947, there were 15 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: C. E. Atkinson, \$3,540; B. M. Brennan, \$7,500; C. P. Idyll, \$2,640; D. G. C. MacKay, \$4,000 (June 1); J. Martinson, \$2,400 (Dec. 6); J. E. Mason, \$2,640; P. A. Olson, \$2,400 (Dec. 1); A. E. Peterson, \$2,640; G. B. Talbot, \$2,400 (Jan. 1); W. Tompkinson, \$2,640; R. Van Cleve, \$6,000; L. Whitesel, \$2,760.

A Travelling expenses of \$300 or over were paid to: B. M. Brennan, \$451.50; J. A. R. Hamilton, \$348.45; C. P. Idyll, \$584.76; E. D. Knight, \$314.62†; J. E. Mason, \$460.31†; P. A. Olson, \$464.84†; A. E. Peterson, \$324.93†; T. N. Stepp (included under Vote 86); G. B. Talbot, \$502.50†; J. Weir (included under Vote 86); L. E. Whitesel, \$419.25†.

†Including \$849.98 charged to Vote 86.

Vote 86 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission to overcome obstructions to the ascent of sockeye salmon at Hell's Gate Canyon, and for investigating and overcoming obstructions to such salmon at other points on the Fraser River Watershed (Revote).....		400,000 00
Expenditures		\$ 169,480 99

Under Article III of the convention between Canada and the United States for the preservation of the sockeye salmon of the Fraser River System, ratified by the Sockeye Salmon Fisheries (Convention) Act, c. 10, 1930, the Commission is authorized to recommend removing or otherwise overcoming obstructions to the ascent of sockeye salmon in any of the waters covered by the provisions of the Convention, where investigation may show such removal of or other action to overcome obstructions to be desirable.

The cost of all work done is to be borne equally by the two Governments, and the above expenditures represent Canada's share. Of the United States' portion, \$9,590.44 has been repaid and, pending collection, the balance of \$159,890.50 was transferred to the Pacific Salmon Treaty (Hell's Gate) Special Account (see Loans and Advances further on in this Section).

Canada's share of the expenditures was classified as follows: salaries and wages, \$50,665.56; supplies, materials and equipment, \$19,156.77; travelling expenses, \$5,335.38; construction, \$85,381.36; sundries, \$8,941.92.

As of March 31, 1947, there were 15 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: M. C. Bell, \$6,000; L. J. Bomberger, \$4,200; C. H. Clay, \$3,600; A. C. Cooper, \$3,000; R. A. Diek, \$2,700; J. B. Dierssen, \$3,300 (July 1); H. S. Dunlop, \$2,520; E. F. Gibson, \$5,520; J. A. Heinz, \$2,400 (Sept. 30); G. V. Howard, \$2,640; R. I. Jackson, \$2,940; P. A. Jacobsen, \$5,280 (Oct. 1); A. MacLean, \$3,300; J. Marshall, \$2,400 (May 21); J. Pyper, \$3,360; J. Stobbs, \$2,400; C. R. Walters, \$2,700.

Travelling expenses of \$300 or over were paid to: M. C. Bell, \$548.98; L. J. Bomberger, \$414.76; C. W. Harris, \$323.36; G. V. Howard, \$476.38; J. J. Jensen, \$367.55; J. E. Mason (included under Vote 85); G. P. McNaughton, \$349.35; J. Pyper, \$692.35; T. N. Stepp, \$360.15; J. Weir, \$322.24.

†Including \$672.39 charged to Vote 85.

A contract amounting to \$12,345 was awarded to Bennet and White Construction Co., Ltd., for the construction of a warehouse at New Westminster, B.C. Progress payments during the year amounted to \$9,999.45.

A contract amounting to \$633,837 was awarded to Coast Construction Co., Ltd., for the construction of a fishway at Hell's Gate Canyon, B.C. Progress payments during the year were \$97,142.84, and payments to date, \$569,414.26.

A contract on a unit price basis was awarded to Dawson, Wade & Co., Ltd., for the construction of a fishway at Bridge River Rapids, Fraser River, B.C. The estimated amount of the contract was \$151,262.62. Progress payments during the year were \$55,658.13, and payments to date, \$158,649.35.

Air Equipment Service, Ltd. received \$7,035.55.

Vote 87 Grant to the United Maritime Fishermen's Association.....	3,000 00
Expenditures	\$ 3,000 00

The grant was made for the purpose of assisting in the circulation of information to fishermen to enable them to carry on their work more efficiently and so derive greater remuneration from their efforts, and to encourage co-operative activities. Treasury Board Minute, T.316935B, of October 17, 1946, authorized payment on a quarterly basis.

Vote 88 (and Vote 730, Supplementary Estimates) To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of notes dated December 8 and 19, 1942..	425,000 00
Expenditures	\$ 419,385 34

Travelling expenses of F. A. C. Harrison are included under Vote 76.

Suppliers receiving \$5,000 or over: Canadian Fur Auction Sales Co., Montreal, \$23,988.93; Collector of Customs and Excise, Montreal, \$185,886.15; Fouke Fur Co., St. Louis, U.S.A., \$92,810.40; C. W. Martin & Sons, London, England, \$113,537.47.

Revenue from the sale of skins amounting to \$866,721.27 is shown under Ordinary Revenue—Proceeds from Sales.

Vote 89 To provide for the destruction of Harbour Seals.....	30,000 00
Expenditures	\$ 21,960 00

P.C. 6839 of August 4, 1942, authorizes the Minister to establish the rate of bounty to be paid in any fiscal year for the destruction of harbour seals which are a source of serious loss and inconvenience, particularly to salmon fishermen, on both coasts. During the present fiscal year, a bounty of \$5 per head was paid in the following spheres of operation: East Coast, \$9,285; West Coast, \$12,675.

Fishing Bounty, Deep Sea Fisheries Act, c. 74, R.S. \$ 159,992 85

Under authority of the Deep Sea Fisheries Act, the Governor in Council may authorize the payment, out of the Consolidated Revenue Fund of Canada, of an annual grant not exceeding one hundred and sixty thousand dollars, to aid in the development of the sea fisheries of Canada, the encouragement of the building and fitting out of improved fishing vessels, and the improvement of the condition of the fishermen.

P.C. 738, dated February 27, 1947, provides that the sum of \$160,000 be distributed for the year 1946-47 to owners of boats and vessels, and to fishermen who have complied with the regulations upon the following basis:

Boats: owners, \$1 per boat; fishermen, \$6.80 each.

Vessels: Owners, \$1 per registered ton, provided, however, that the payment to the owner of any one vessel shall not exceed the sum of \$80; fishermen, \$7.35 each.

The bounty was distributed as shown in the following statement which includes a number of outstanding claims of 1945-46:—

Province and County	Boats	Men	Amount	Vessels	Men	Amount	Total
			\$ cts.			\$ cts.	\$ cts.
<i>Nova Scotia—</i>							
Annapolis.....	198	293	2,190 40				2,190 40
Antigonish.....	116	166	1,244 80				1,244 80
Cape Breton.....	240	408	3,057 95	87	307	3,352 45	6,410 40
Cumberland.....	4	6	44 80				44 80
Digby.....	278	497	3,655 10	40	97	1,193 45	4,848 55
Guysboro.....	509	774	5,772 70	46	135	1,636 25	7,408 95
Halifax.....	644	906	6,790 90	21	125	1,389 75	8,180 65
Inverness.....	303	660	4,938 50	28	137	1,349 95	6,288 45
Kings.....	67	86	651 80				651 80
Lunenburg.....	622	774	5,887 20	55	827	8,764 95	14,652 15
Pictou.....	20	38	278 40				278 40
Queens.....	157	242	1,802 60	21	66	795 60	2,598 20
Richmond.....	329	622	4,559 10	22	56	691 60	5,250 70
Shelburne.....	587	927	6,892 10	163	503	5,748 05	12,640 15
Victoria.....	249	327	2,472 60	20	55	651 25	3,123 85
Yarmouth.....	151	311	2,265 80	81	249	3,930 15	6,195 95
	4,474	7,037	52,504 75	584	2,557	29,503 45	82,008 20
<i>New Brunswick—</i>							
Charlotte.....	146	270	1,987 00	33	103	1,202 05	3,189 05
Gloucester.....	453	886	6,480 30	114	475	5,682 25	12,162 55
Kent.....	174	297	2,194 10	19	44	559 40	2,753 50
Northumberland.....	34	86	618 00	29	86	967 10	1,585 10
Restigouche.....				1	3	36 05	36 05
Saint John.....	14	24	177 20				177 20
Westmorland.....	79	144	1,058 20				1,058 20
	900	1,707	12,514 80	196	711	8,446 85	20,961 65
<i>Prince Edward Island—</i>							
Kings.....	285	408	3,059 90	1	3	38 05	3,097 95
Prince.....	423	743	5,489 40	1	6	84 10	5,573 50
Queens.....	165	305	2,239 00				2,239 00
	873	1,456	10,788 30	2	9	122 15	10,910 45
<i>Quebec—</i>							
Bonaventure.....	260	537	3,911 60	33	137	1,444 95	5,356 55
Gaspe.....	1,365	2,434	17,929 05	141	545	5,980 75	23,909 80
Magdalen Islands.....	208	559	4,009 20				4,009 20
Matane.....	61	95	715 00				715 00
Saguenay.....	922	1,646	12,122 00				12,122 00
	2,816	5,271	38,686 85	174	682	7,425 70	46,112 55
	9,063	15,471	114,494 70	956	3,959	45,498 15	159,992 85

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 994 00

SPECIAL

Vote 90 To provide for the extension of educational work in co-operative producing and selling among fishermen..... 56,000 00
Expenditures \$ 54,880 23

Payments from this vote were made to various educational institutions which have agreed to carry out adult educational work among fishermen to prepare them for taking part in co-operative production and disposal of their products.

The following allocations were authorized by P.C. 1461 of April 16, 1946. (Payments made during the year are shown in parentheses): Saint Francis Xavier University, Antigonish, N.S., for the Maritime Provinces, \$37,000 (\$36,995.34); Social Economic Service of the College of Sainte Anne de la Pocatiere, Que., for the Gaspé Peninsula and the north shore of the Gulf of Saint Lawrence, \$14,000 (\$13,033.48); University of British Columbia, Vancouver, B.C., \$5,000 (\$4,851.41).

Vote 91 To provide for the administrative expenses of the Fisheries Prices Support Act, 1944.....	\$ 60,000 00
Expenditures	nil

In view of the prices obtained for fish during the year, it was not found necessary to put the Act into operation, and therefore no administrative expenditures were incurred.

Vote 92 (and Vote 731, Supplementary Estimates) To provide for the construction and equipping of a vessel of particular design for experimental fishing for herring and mackerel (Revote).....	47,000 00
Expenditures	\$ 42,659 36

A contract amounting to \$47,950 was awarded to the Shelburne Shipbuilders, Ltd., for the construction of the fishing vessel *Harengus*. Payments in the current fiscal year, including final payment, were \$23,975, bringing total expenditures to \$47,950.

Shelburne Shipbuilders, Ltd., also received \$14,932.97 for supplies and equipment.

Vote 732 To provide for the expenses of Fisheries Technologist representing the Canadian Government in Japan and of Canadian Observer at meetings of International Council for Exploration of the Sea at Stockholm, Sweden.....	5,500 00
Expenditures	\$ 3,764 36

Travelling expenses of \$300 or over were paid to: N. M. Carter (included under Vote 82); J. R. Dymond, \$1,572.43.

DEMOBILIZATION AND RECONVERSION

Vote 506 To provide for assistance in the construction of vessels of the Dragger type and the conversion of fishing schooners to Draggers.....	150,000 00
Expenditures	\$ 87,815 96

Payments were made to: P. J. Cadegan, Ltd., \$9,838.12; Cape Sable Fisheries, Ltd., \$9,838.12; Crouse Fisheries, Ltd., \$15,035.62; Demone Trawler Co., Ltd., \$10,023.75; Halifax Fisheries, Ltd., \$25,893.95; Liverpool Fisheries, Ltd., \$11,546.70; D. Morton, A. R. Nesbitt, Roy Nesbitt and Ernest Nesbitt, \$5,639.70.

Vote 507 (and Vote 911, Supplementary Estimates) To provide for the construction of Fishermen's Floats, Prince Rupert, B.C.....	60,000 00
Expenditures	\$ 22,451 37

A contract amounting to \$93,533.07 was awarded to John Currie and Son for the construction of these floats. Progress payments during the current year were \$20,273.53 and payments to date, \$55,994.28.

Vote 508 Salt Fish Export Regulations—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	11,700 00	11,700 00	10,425 39
Other Pay-list Items	100 00	100 00	28 85
Printing and Stationery	600 00	600 00	262 88
Travelling Expenses	7,000 00	7,000 00	3,114 45
Miscellaneous	5,600 00	5,600 00	2,397 96
	<u>\$ 25,000 00</u>	<u>\$ 25,000 00</u>	<u>\$ 16,229 53</u>

As of March 31, 1947, there were 5 salaried employees being paid from this account. B. P. McInerney was receiving a salary at an annual rate of \$5,500 on that date.

Travelling expenses of \$300 or over were paid to: D. B. Finn†; W. C. MacKenzie†; I. S. McArthur†; B. McInerney, \$666.64 (including \$124.46 charged to Vote 82).

† Included under Vote 76.

Vote 509 To provide for expenses in connection with the administration of the Canned Fish Regulations

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	12,700 00	12,700 00	5,630 43
Other Pay-list Items	800 00	800 00	763 08
Travelling Expenses	8,000 00	8,000 00	1,285 93
Miscellaneous	3,500 00	3,500 00	1,338 65
	<u>\$ 25,000 00</u>	<u>\$ 25,000 00</u>	<u>\$ 9,018 09</u>

As of March 31, 1947, there were 3 salaried employees being paid from this account. T. R. Kinsella (on loan from the Department of Trade and Commerce) was receiving a salary at an annual rate of \$2,940, including war duties supplement.

Travelling expenses of D. B. Finn and I. S. McArthur are included under Vote 76.

Vote 910 To authorize and to provide for assistance in the construction of vessels of the dragger and long liner type, Atlantic Coast, under terms and conditions to be approved by the Governor General in Council.....\$ 150,000 00

Expenditures nil

Regulations were not established in time to provide for payments to be made from this vote.

Vote 912 To provide for payment of interest charges incurred in connection with the purchase of the 1945 canned salmon pack on behalf of the British Government..... 6,000 00

Expenditures 2,300 93

Vote 913 To provide for the payment of compensation for diminution of value caused by war damage to fishing boats and gear..... 2,000 00

Expenditures 1,320 00

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	1,217 21	4,425 71
Previous Years—Collectable	4,617 01	4,460 65
—Uncollectable	39 56	39 56
	<u>\$ 5,873 78</u>	<u>\$ 8,925 92</u>

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
<i>(d) To Provincial and Municipal Governments—</i>				
A Province of British Columbia—				
Fisheries Research Board of Canada	521 09	1,692 93	521 09	1,692 93
<i>(e) To United Kingdom and Other Governments—</i>				
B United States—Pacific Halibut Treaty	8,540 53	23,303 30	8,541 21	23,302 62
C United States—Pacific Salmon Treaty	15,349 96	26,640 15	15,319 40	26,670 71
D United States—Pacific Salmon Treaty (Hell's Gate)	123,230 29	159,890 50	123,228 82	159,891 97
	<u>\$ 147,120 78</u>	<u>\$ 209,833 95</u>	<u>\$ 147,089 43</u>	<u>\$ 209,865 30</u>

A Under agreement with the Fisheries Research Board of Canada, the Province of British Columbia contributes certain sums to defray expenses incurred in connection with fisheries investigations conducted by the Pacific Biological Station at Nanaimo, B.C. Balances due at the close of the year are transferred to this account from the vote from which disbursements were initially made.

B C D The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Halibut Fisheries Commission and the International Pacific Salmon Fisheries Commission. All accounts are paid by Canada and monthly statements are rendered to the United States. At the close of the year, balances due are transferred from the respective votes to these accounts.

[9] Floating Debt

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
<i>(d) Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—				
Fisheries	\$ 252 29		\$ 12 72	\$ 265 01

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual manner and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
<i>(c) Miscellaneous—</i>				
A Contractors Securities—Cash—Fisheries	29,951 96	25,064 48	36 00	4,923 48
B Atlantic Herring Investigation		59,476 02	60,000 00	523 98
C United Kingdom—Fisheries		1,461,026 36	1,561,026 36	100,000 00
	<u>\$ 29,951 96</u>	<u>\$ 1,545,566 86</u>	<u>\$ 1,621,062 36</u>	<u>\$ 105,447 46</u>

A Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds held at the close of 1946-47 in respect of this Department.

B The Atlantic Herring Investigation Committee was established in 1944 by the Governments of Canada, Newfoundland, Nova Scotia, Prince Edward Island, New Brunswick and Quebec. Each participating government contributes assistance on a unit basis and the contributions are credited to this account. Canada's contribution of \$12,000 was charged to Vote 82, Fisheries Research Board of Canada. Disbursements are made directly from the Open Account and after the close of the fiscal year any credit balance is refunded on a pro rata basis to the contributors.

The following statement shows the contributions, the expenditures and the amounts to be refunded to the contributors:—

Contributor	Basis of Contributions	Amounts Contributed	Expenditures 1946-47	Amounts to be refunded
Canada	4 units	12,000 00	11,895 21	104 79
Newfoundland	4 units	12,000 00	11,895 21	104 79
Nova Scotia	4 units	12,000 00	11,895 20	104 80
Prince Edward Island	1 unit	3,000 00	2,973 80	26 20
New Brunswick	3 units	9,000 00	8,921 40	78 60
Quebec	4 units	12,000 00	11,895 20	104 80
	<u>20 units</u>	<u>\$ 60,000 00</u>	<u>\$ 59,476 02</u>	<u>\$ 523 98</u>

C Receipts represent funds provided by the British Ministry of Food on an imprest basis for the purchase of fish, such purchases amounting to \$376,992.04. The original advance of \$1,000,000 was reduced during the fiscal year to \$100,000.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Paylist Deductions—Fisheries	\$ 65 00	\$ 1,005 00	\$ 940 00	

Deductions for War Savings Certificates from the salaries of certain employees not paid by Central Pay Office, were credited to this account pending transmittal to the agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
A Unclaimed Cheques—Suspense—Fisheries.....	2,132 67	7 15	300 51	2,426 03
B Department of Fisheries—Suspense		440 00	440 00	
C Unclaimed Drafts—Suspense—Fisheries.....			35 00	35 00
	<u>\$ 2,132 67</u>	<u>\$ 447 15</u>	<u>\$ 775 51</u>	<u>\$ 2,461 03</u>

A All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account pending claims therefor.

B Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

C Certain remittances received in the form of Receiver General drafts are credited to this account pending advice as to proper allocation.

1946-47
PUBLIC ACCOUNTS

PART II
H

GOVERNOR GENERAL
AND LIEUTENANT-GOVERNORS

Details of
REVENUES AND EXPENDITURES

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	\$ 252,052 85	Ordinary	\$ 6,000 00

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
Refunds of Previous Year's Expenditure	6,000 00	
Total Ordinary	\$ 6,000 00	

Certified correct.

H. F. G. LETSON,
Secretary to the Governor General.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
H-3		Stat. Salary of the Governor General—			
		Governor General's Act, c. 85, R.S.....	48,666 60	48,666 60	48,666 60
		Stat. Salaries of the Lieutenant-Governors—Salaries			
		Act, c. 182, R.S.—			
		Alberta.....	9,000 00	9,000 00	9,000 00
		British Columbia.....	9,000 00	9,000 00	9,000 00
		Manitoba.....	9,000 00	9,000 00	9,000 00
		New Brunswick.....	9,000 00	9,000 00	9,000 00
		Nova Scotia.....	9,000 00	9,000 00	9,000 00
		Ontario.....	9,999 96	9,999 96	9,999 96
		Prince Edward Island.....	6,999 96	6,999 96	6,999 96
		Quebec.....	9,999 96	9,999 96	9,999 96
		Saskatchewan.....	9,000 00	9,000 00	8,900 00
H-3		Stat. Salary of the Secretary to the Governor General—			
		Salaries Act, c. 182, R.S.....	2,400 00	2,400 00	
H-3	93	Office of the Secretary to the Governor General, including the salary of the Secretary to the Governor General at \$6,600 additional to salary authorized by R.S.C. Chap. 182.....	106,546 00	103,245 10	94,484 82
GENERAL					
H-3		Transfer from Vote 75, Unforeseen Expenses (Department of Finance).....	16,741 27	16,741 27	2,563 58
		Total Ordinary.....	\$ 255,353 75	\$ 252,052 85	\$ 226,614 88

Salary of the Governor General—Governor General's Act, c. 85, R.S.\$ 48,666 60

The above Act provides that there shall be payable yearly to the Governor General "a salary of ten thousand pounds sterling, equal to and of the value of forty-eight thousand six hundred and sixty-six dollars and sixty-three cents".

Payments were as follows: His Excellency, the Earl of Athlone, April 1-11, \$1,487.04; His Excellency, Viscount Alexander, April 12-March 31, \$47,179.56.

Salary of the Secretary to the Governor General—Salaries Act, c. 182, R.S.\$ 2,400 00

The above amount was paid to H. F. G. Letson.

Vote 93 Office of the Secretary to the Governor General, including the salary of the Secretary to the Governor General at \$6,600 additional to salary authorized by R.S.C. Chap. 182.

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	33,757 92	36,947 92	36,405 22
Other Pay-list Items.....	28 08	28 08	28 08
Allowances	2,500 00		
Printing and Stationery.....	8,000 00	4,000 00	3,221 39
A Sundries	62,260 00	65,570 00	63,590 41
	<u>\$ 106,546 00</u>	<u>\$ 106,546 00</u>	<u>\$ 103,245 10</u>

As of March 31, 1947, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: H. F. G. Letson, Secretary to the Governor General, \$6,600; P. S. Burt, \$2,700; H. S. Graham, \$3,000; F. L. C. Pereira, \$6,000; E. M. Stothers, \$2,700. Aides-de-Camp were paid \$4,299.96.

A A travelling allowance at the rate of \$50,000 per annum, under the provisions of P.C. 40/1803 of July 10, 1914, was paid to His Excellency Viscount Alexander from April 12, 1946. Accounts for travelling expenses amounted to \$1,653.29. Charges in connection with the Governor General's railway cars were \$7,049.58.

GENERAL

Transfer from Vote 75, Unforeseen Expenses (Department of Finance)\$ 16,741 27

A payment of \$2,121.93 was made to the Canadian National Railways for services rendered in connection with the operation of the Governor General's official railway cars from March 1944 to July 1945. Payments totalling \$7,747.62 were to cover expenses incurred in connection with the return to England of His Excellency the Earl of Athlone, Her Royal Highness Princess Alice and their personal and domestic staffs. Payments totalling \$6,871.72 were to cover expenses incurred in connection with the journey to Canada of His Excellency Viscount Alexander, his family and staff.

1946-47
PUBLIC ACCOUNTS

PART II

I

DEPARTMENT OF INSURANCE

Details of
REVENUES AND EXPENDITURES

DEPARTMENT OF INSURANCE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	\$ 212,232 43	Ordinary	\$ 173,893 07

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Proceeds from Sales	2 50	20 00
B Services and Service Fees	173,890 46	170,779 26
C Miscellaneous	11	19 95
Total Ordinary	\$ 173,893 07	\$ 170,819 21

Details

Ordinary Revenue—	
A Proceeds from Sales: Direct sale of publications	2 50
B Services and Service Fees:	
Assessments on:	
Insurance Companies	162,118 05
Loan Companies	3,887 09
Trust Companies	4,173 05
Small Loan Companies and money lenders	2,732 27
Total (revenue from assessments)	172,910 46

Under the provisions of the Department of Insurance Act, c. 45, 1932, the expenditure incurred by the Dominion during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, c. 46, 1932, the Foreign Insurance Companies Act, c. 47, 1932, the Loan Companies Act, c. 28, R.S., the Trust Companies Act, c. 29, R.S., the Small Loans Act, c. 23, 1939, and amendments, is assessed against the companies transacting business thereunder, in the proportion which the net premiums in Canada or income of each bears to the total amount of such premiums or income received during the preceding calendar year.

The amount assessed is determined as follows:

	1945-46
Expenditures	178,248 79
Estimated rent, char services, lighting and sundries charged to	
Department of Public Works, Vote 249	11,422 93
Total expenditures	189,671 72

Less:

Salaries on account of Civil Service Insurance administration, etc.	7,135 26
Work done for other departments	9,000 00
Revenue from sale of publications (by Department of Public Printing and Stationery)	276 00
Net penalties received	350 00
	<u>16,761 26</u>
Total to be assessed	<u>\$ 172,910 46</u>

Net penalties collected during the year	980 00	173,890 46
---	--------	------------

Gross penalties amounting to \$6,740 were received during 1946-47 from companies which did not file business statements within the time-limit imposed under the terms of the Act. Rebates totalling \$5,760 were subsequently authorized by the Governor in Council under the provisions of section 33 of the Consolidated Revenue and Audit Act, c. 27, 1931, resulting in the net figure of \$980 referred to above.

C Miscellaneous	11
	<u>\$ 173,893 07</u>

Certified correct.

G. D. FINLAYSON,
Superintendent of Insurance.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriation	1946-47 Expenditures	1945-46 Expenditures
I-3	94	Departmental Administration.....	203,495 00	199,018 52	178,248 79
	733				
I-4	95	Expenses of work in the interests of Fire Prevention.....	14,150 00	13,213 91	19,915 55
	630	Expenditures from Appropriation not required for 1946-47			800 00
		Total Ordinary.....	<u>\$ 217,645 00</u>	<u>\$ 212,232 43</u>	<u>\$ 198,964 34</u>

Vote 94 (and Vote 733, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	147,135 00	147,135 00	144,487 51
Other Pay-list Items	1,460 00	1,460 00	269 73
A Printing and Stationery	11,000 00	11,500 00	11,454 31
B Printing Annual Reports	19,000 00	21,400 00	20,968 58
C Travelling Expenses	18,500 00	16,100 00	15,991 94
D Valuation of Securities	5,400 00	4,900 00	4,848 58
Sundries	1,000 00	1,000 00	997 87
	<u>\$ 203,495 00</u>	<u>\$ 203,495 00</u>	<u>\$ 199,018 52</u>

This vote provides for the cost of supervision and inspection of Canadian, British and foreign insurance companies, and the administration and enforcement of the Canadian and British Insurance Companies and Foreign Insurance Companies Acts; the administration of the Loan Companies, Trust Companies and Small Loans Acts, and the superintendence and examination of companies operating thereunder; the administration of the Civil Service Insurance Act; and the collection of insurance, loan, trust and small loans companies superintendence assessments and of Special War Revenue taxes on insurance written in Canada or placed with unregistered companies. The latter taxes are included in the revenues of the Department of Finance.

PUBLIC ACCOUNTS: PART II

As of March 31, 1947, there were 56 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements: G. D. Finlayson, Superintendent of Insurance, \$10,000; C. R. Brereton, \$4,800; G. C. Gardner, \$3,720; W. H. Gilliland, \$6,900; R. Humphrys, \$3,600 (Jan. 28); A. D. Jamieson, \$4,620; K. R. MacGregor, \$5,220*; M. L. Mallen, \$3,120; W. R. McDonald, \$4,620; K. M. McIlraith, \$4,200; G. L. Palmer, \$3,360; J. R. E. Patterson, \$3,960; C. A. Ranson, \$3,960; A. G. Robertson, \$3,120; H. W. Stinson, \$3,060; F. Stokes, \$2,400; H. A. Urquhart, \$2,580*; R. W. Walker, \$4,200 (Jan. 18); R. W. Warwick, \$5,940; A. D. Watson, \$6,900.

A B Payments were made to the Department of Public Printing and Stationery.

C The following employees were receiving living allowances on the basis of \$3.50 per day while not in travel status: C. R. Brereton, \$714; W. H. Gilliland, \$1,246; A. D. Jamieson, \$730.25; W. R. McDonald, \$760.66; K. M. McIlraith, \$687.75; C. A. Ranson, \$1,139.25; A. G. Robertson, \$858.65; A. E. Roffey, \$378; H. W. Stinson, \$911.50.

Travelling expenses of \$300 or over were paid to: C. R. Brereton, \$877.11; A. D. Jamieson, \$1,145.54; W. R. McDonald, \$1,048.52; K. M. McIlraith, \$1,210.37; J. R. E. Patterson, \$975.38; C. A. Ranson, \$361.67; A. G. Robertson, \$853.50; A. E. Roffey, \$584.22; H. W. Stinson, \$548; R. W. Walker, \$512.10.

D Payments from this account were: K. M. Pringle, \$3,500; Department of Public Printing and Stationery, \$1,348.58.

Vote 95 (and Vote 630, Further Supplementary Estimates) Expenses of work in the interests of Fire Prevention

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	6,450 00	6,450 00	6,330 58
Printing and Stationery	2,700 00	3,950 00	3,432 34
A Travelling Expenses	1,300 00	1,300 00	1,158 76
B Fire Prevention Film	2,500 00	1,150 00	1,069 67
Sundries	1,200 00	1,300 00	1,222 56
	<u>\$ 14,150 00</u>	<u>\$ 14,150 00</u>	<u>\$ 13,213 91</u>

As of March 31, 1947, there were 2 salaried employees being paid from this account. W. L. Clairmont was receiving a salary at an annual rate of \$4,740 on that date.

A W. L. Clairmont received the above travelling expenses.

B Payments were made to the National Film Board.

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	nil	nil
Previous Years—Collectable	nil	nil
—Uncollectable	365 28	365 28
	<u>\$ 365 28</u>	<u>\$ 365 28</u>

1946-47
PUBLIC ACCOUNTS

PART II
J

DEPARTMENT OF JUSTICE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF JUSTICE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	6,999,650 24	Ordinary	371,842 19
Demobilization and Reconversion..	94 43		
	<u>\$6,999,744 67</u>		<u>\$ 371,842 19</u>

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Privileges, Licences and Permits	10,922 27	11,284 81
B Proceeds from Sales	353,315 85	355,773 81
C Services and Service Fees	80 75	55 69
D Refunds of Expenditure	4,117 61	11,194 80
E Miscellaneous	3,405 71	186,600 52
Total Ordinary	<u>371,842 19</u>	<u>564,909 63</u>
Special Receipts—		
F Refunds of Previous Years' War Expenditures		43,970 03
Grand Total	<u>\$ 371,842 19</u>	<u>\$ 608,879 66</u>

Details

Ordinary Revenue—	
A Privileges, Licences and Permits:	
Rentals	10,922 27
B Proceeds from Sales:	
Farm Produce	198,804 28
Manufactured Products	133,041 19
Water	9,352 38
Canada Law Reports	12,118 00
	<u>353,315 85</u>

Farm Produce—This includes sales of \$22,691.55 as well as an amount of \$176,112.73 charged to Vote 107 which represents the value of produce grown and consumed at the penitentiaries.

The produce consisted of: potatoes, 992,023 lbs.; other vegetables, 877,241 lbs.; pork, bacon, beef and other meats, 401,579 lbs.; milk, 117,368 gallons; eggs, 42,080 doz.; grain, 58,891 bushels; corn, 706.5 tons; hay, 1,751 tons; swine, 671 head; cattle, 45 head; fowl, 1,870.

Nine tons of vegetables were furnished without cost to other Government Departments—Mines and Resources (Indian Affairs), National Defence (Army Services), Royal Canadian Mounted Police, and Veterans Affairs.

DEPARTMENT OF JUSTICE

J-3

C	Services and Service Fees: Sheriff's Fees, Yukon Territory	80 75
D	Refunds of Previous Years' Expenditures	4,117 61
E	Miscellaneous:	
	Fines and Forfeitures:	
	Penitentiaries	424 00
	Fines, Section 67 H, Penitentiary Act	100 00
	Yukon Territory	2,585 50
	Combines Investigation Act	256 21
	Sundry	40 00
	Total Ordinary	\$ 371,842 19

Comparative statement of Revenue Receipts showing Sales of Farm Produce by Penitentiaries.

	1946-47		1945-46	
	Revenue Receipts		Revenue Receipts	
	Total	From Sales of Farm Produce	Total	From Sales of Farm Produce
Dorchester	40,184 98	27,668 94	45,562 95	22,382 96
St. Vincent de Paul	110,775 44	42,365 21	110,490 00	40,119 15
Kingston	72,671 96	31,169 91	78,476 29	32,662 61
Collin's Bay	20,821 16	18,836 00	34,682 21	18,289 57
Manitoba	53,693 83	30,571 16	41,878 46	26,924 19
Saskatchewan	38,151 41	35,347 74	31,448 86	26,622 91
British Columbia	19,902 13	12,845 32	23,451 77	11,576 72
	<u>\$ 356,200 91*</u>	<u>\$ 198,804 28</u>	<u>\$ 365,990 54</u>	<u>\$ 178,578 11</u>

*Includes all Ordinary Revenue of the Department except: (B) Sales of Canada Law Reports, \$12,118; (C) Sheriff's Fees, \$80.75; (E) Fines—Yukon Territory, \$2,585.50. Combines Investigation Act, \$256.21; and sundry items, \$600.82.

Certified correct.

F. P. VARCOE,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
J-4	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	9,999 99	9,999 99	10,000 00
J-4	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
J-5	Stat.	Salary of Solicitor General of Canada, Salaries Act, c. 12, 1931.....	10,000 00	10,000 00	9,527 74
J-5	Stat.	Motor Car Allowance to Solicitor General of Canada, Appropriation Act, No. 5, c. 61, 1931	2,000 00	2,000 00	1,905 59
J-5	96	Departmental Administration.....	199,970 00	171,952 29	162,178 51
J-5	97	*Remission Service.....	55,945 00	44,171 54	42,944 83
J-5	98	Administration of Justice—			
	734	Miscellaneous Expenditure.....	10,000 00	9,689 64	6,000 00
J-6	99	Expenses of Litigated Matters.....	25,000 00	12,592 52	9,960 64
J-6	100	Annual contribution to the Canadian Law Library, London, England.....	500 00	418 28	363 00
J-6	Stat.	Attendance, Judicial Committee of the Privy Council, Judges Act, c. 105, R.S. and c. 56, 1946.....	2,643 03	2,643 03	

PUBLIC ACCOUNTS: PART II

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
J-6	Stat.	Supreme Court of Canada—			
J-8	101 } 735 }	Judges' Salaries, Judges Act c. 105, R.S. and c. 56, 1946.....	90,507 99	90,507 99	87,000 00
		Administration.....	86,530 00	78,834 44	73,826 51
J-6	Stat.	Exchequer Court of Canada—			
J-8	102 } 736 }	Judges' Salaries and travelling allowances of Admiralty Judges, Judges Act, c. 105, R.S. and c. 56, 1946.....	41,803 18	41,803 18	31,504 70
		Administration.....	57,540 00	49,864 34	45,634 99
J-8	103	Yukon Territorial Court—			
		Administration.....	5,040 00	2,463 13	2,138 82
J-6	Stat.	Other Courts—			
J-8	104	Judges' Salaries and travelling allowances, Judges Act, c. 105, R.S. and c. 56, 1946. . .	2,111,064 86	2,111,064 86	1,955,922 83
J-9	105 } 737 }	Payments of gratuities to the widows or other dependents of judges who die while in office. .	15,000 00	8,444 43	11,499 98
		Combines Investigation Branch.....	106,023 00	77,559 07	34,580 70
PENITENTIARIES BRANCH					
J-9	106	Branch Administration.....	133,499 00	93,477 19	65,632 41
J-10	107	*Operation and maintenance of penitentiaries. . .	4,022,487 00	3,711,907 46	3,192,434 60
PENSIONS AND OTHER BENEFITS					
J-12	Stat.	Pensions under the Judges Act, c. 105, R. S. and c. 56, 1946.....	350,394 85	350,394 85	347,860 25
J-12	Stat.	Pension to Mrs. Alice Joynson, c. 11, 1914. . . .	499 92	499 92	499 92
J-12	Stat.	Pension to Mrs. Violet L. Jenkin, Appropriation Act, c. 76, 1927.	600 00	600 00	600 00
J-12	Stat.	Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927.....	600 00	600 00	600 00
J-12	108	Pension to William Tatton.	564 00	564 00	564 00
GENERAL					
J-12	738	To provide for expenses in connection with Espionage Prosecutions.....	150,000 00	78,700 60	
J-13	739	To provide for expenses in connection with the Royal Commission investigating the disclosure of confidential information to agents of a foreign power.....	37,000 00	36,897 49	10,851 30
		Total Ordinary.....	7,527,211 82	6,999 650 24	6,106,031 32
DEMOBILIZATION AND RECONVERSION					
J-13	510	To provide for expenses in connection with Prize Courts.....	10,000 00	94 43	5,240 23
J-13	511	*To provide for additional remuneration to be paid to Judge J. C. A. Cameron.....	3,000 00		1,500 00
		Expenditures: from Appropriations not required for 1946-47.....			11,979 56
		Total Demobilization and Recon- version.....	13,000 00	94 43	18,719 79
		Grand Total.....	\$ 7,540,211 82	\$ 6,999,744 67	\$ 6,124,751 11

* Complete title is shown in following details.

Salary of Minister, Salaries Act, c. 24, 1944	\$ 9,999 99
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	2,000 00

Rt. Hon. L. S. St. Laurent was paid salary of \$6,908.57 and motor car allowance of \$1,381.75 for the period April 1 to December 9, 1946; Rt. Hon. J. L. Ilsley received salary of \$3,091.42 and motor car allowance of \$618.25 for the period December 10, 1946 to March 31, 1947.

Rt. Hon. J. L. Ilsley received travelling expenses of \$1,541.28 (\$1,133.87 charged to Department of External Affairs, Vote 49, and \$407.41 charged to Department of Finance, Vote 57).

Salary of Solicitor General of Canada, Hon. Joseph Jean, Salaries Act, c. 12, 1931	\$ 10,000 00
Motor Car Allowance to Solicitor General of Canada, Appropriation Act No. 5, c. 61, 1931 . . .	2,000 00

Vote 96 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	178,025 00	178,025 00	160,026 23
Other Pay-list Items	3,345 00	3,345 00	2,121 80
A Printing and Stationery	6,500 00	6,500 00	5,870 70
B Sundries, including Travelling Expenses, Telegrams and Telephones, etc.	12,100 00	12,100 00	3,933 56
	<u>\$ 199,970 00</u>	<u>\$ 199,970 00</u>	<u>\$ 171,952 29</u>

As of March 31, 1947, there were 61 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. F. P. Varcoe, Deputy Minister, \$15,000; W. R. Jackett, Assistant Deputy Minister, \$6,000; C. Stein, Assistant Deputy Minister, \$6,000; J. D. Affleck, \$2,880; P. M. Anderson, \$6,000* (July 23); M. Bernier, \$3,420, secretarial allowance, \$600; H. Bourque, \$2,700; E. A. Driedger, \$6,000; P. Fontaine, \$6,000; R. Forsyth, \$6,000*; R. Gibeault, \$6,000; B. Godbout, \$4,080; G. L. Hardy, \$2,820*; F. I. Helson, \$2,520*; D. W. H. Henry, \$3,420; W. D. Johnstone, \$2,820; H. C. Kingstone, \$2,820 (Oct. 26); A. J. MacLeod, \$3,420; D. W. Mundell, \$6,000; R. A. Olmstead, \$6,000; J. G. Sylvestre, \$3,000; A. L. Wickwire, \$4,080.

A Paid to Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to: W. R. Jackett, \$781.63†; Hon. Joseph Jean, \$450; F. Mackay, \$663.52†; F. P. Varcoe, \$1,215.49†; A. L. Wickwire, \$801.25†.

† These items include amounts charged to: Vote 99, \$1,609.53; Department of External Affairs, Vote 49, \$1,464.77; Department of National Revenue, Vote 252, \$387.59.

Expenditures for long distance telephone messages were \$1,688.87, and for telegrams, \$790.77.

Vote 97 Remission Service, including remuneration to members of the Royal Canadian Mounted Police Force (to be expended under Order in Council, and not to exceed \$1,600) for assistance to this Service, and an amount of \$10,900 to reimburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this Service

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	37,833 00	37,833 00	30,822 72
Other Pay-list Items	112 00	112 00	75 71
Printing and Stationery	2,000 00	2,000 00	880 71
A Sundries, including Travelling Expenses, Telegrams and Telephones, etc.	3,500 00	3,500 00	2,921 21
Remuneration to the Royal Canadian Mounted Police Force for Assistance	1,600 00	1,600 00	1,300 00
Reimbursement to the Royal Canadian Mounted Police Force for Assistance	10,900 00	10,900 00	8,171 19
	<u>\$ 55,945 00</u>	<u>\$ 55,945 00</u>	<u>\$ 44,171 54</u>

As of March 31, 1947, there were 14 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: M. F. Gallagher, \$6,440; C. S. Guthrie, \$3,000; E. L. Jamieson, \$2,580; T. S. Waldron, \$3,000 (Oct. 22).

A Travelling expenses of \$300 or over were paid to: M. F. Gallagher, \$938.89; R. G. Warnock, \$577.66. Expenditures for long distance telephone messages were \$629.67, and for telegrams, \$459.74.

Vote 98 (and Vote 734, Supplementary Estimates) Administration of Justice—Miscellaneous Expenditure	10,000 00
Expenditures	\$ 9,689 64

Expenditures include: \$6,020.22 for taking and transcribing evidence, of which \$1,072.50 was paid to R. N. Dickson, \$1,107.72 for fees and expenses of alienists, of which \$1,092.72 was paid to H. Claire; and \$1,295.15 for legal fees and expenses, of which \$1,040 was paid to B. Devlin.

Vote 99 Expenses of Litigated Matters	25,000 00
Expenditures	\$ 12,592 52

Expenditures include: travelling expenses of \$300 or over paid to W. R. Jackett and F. P. Varcoe (both included under Vote 96); Bar fees, \$208; law stamps, \$798.70; legal fees and expenses \$9,721.86, of which \$3,209.65 was paid to F. P. Brais, \$574.59 to A. Geoffrion, \$4,973.24 to C. Russell and Company and \$529.83 to L. A. Seipp.

Vote 100 Annual Contribution to the Canadian Law Library, London, England	500 00
Expenditures	\$ 418 23

Expenditures include grant of \$350 to the Canadian Law Library, London, England and subscription of such Library for the United States Supreme Court Reports.

Attendance, Judicial Committee of the Privy Council, Judges Act c. 105, R.S. and c. 56, 1946	\$ 2,643 03
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Expenditures comprise travelling expenses paid to Rt. Hon. Sir L. P. Duff.

Supreme Court of Canada—Judges' Salaries, Judges Act, c. 105, R.S. and c. 56, 1946 ...	90,507 99
Exchequer Court of Canada—Judges' Salaries and travelling allowances of Admiralty Judges, Judges Act, c. 105, R.S. and c. 56, 1946	41,803 18
Other Courts—Judges' Salaries and travelling allowances, Judges Act, c. 105, R.S. and c. 56, 1946	2,111,064 86
	\$2,243,376 03

The Judges Act c. 56, 1946 directs that the salaries of Judges be a charge to Consolidated Revenue Fund and paid as follows:

Supreme Court of Canada: Chief Justice of Canada, \$20,000; 6 puisne judges, each \$16,000.

Exchequer Court of Canada: President, \$13,333.33; 3 puisne judges, each \$12,000.

District Judges in Admiralty of the Exchequer Court, one judge in each District: Nova Scotia, New Brunswick, Quebec and British Columbia, each \$1,000; Prince Edward Island, \$800; Ontario, \$600.

Nova Scotia: Chief Justice, \$13,333.33; Judge in Equity and 5 other judges, each \$12,000; judge of the Court of Divorce and Matrimonial Causes, \$500; 7 County Court judges, each \$6,666.66.

Prince Edward Island: Chief Justice, \$13,333.33; 2 other judges, each \$12,000; 3 County Court judges, each \$6,666.66.

New Brunswick: Chief Justice of New Brunswick and Chief Justice of the King's Bench Division, each \$13,333.33; 2 other judges of the Appeal Division, and 3 other judges of the King's Bench Division, each \$12,000; Judge of the Court of Divorce and Matrimonial Causes, \$500; 6 County Court judges, each \$6,666.66.

Quebec: Chief Justice of the Court of King's Bench and Chief Justice of the Superior Court, each \$13,333.33; the puisne judge of the Superior Court appointed to perform the duties of Chief Justice in the district as constituted for the Court of King's Bench sitting in appeal, within which the Chief Justice does not reside, \$13,333.33; 11 puisne judges of the Court of King's Bench and 35 puisne judges of the Superior Court, each \$12,000; Circuit Court of the District of Montreal, 2 judges, each \$7,000.

Ontario: Chief Justice of Ontario and Chief Justice of the High Court, each \$13,333.33; 7 Justices of Appeal, each \$12,000; 14 other Judges of the High Court, each \$12,000; 62 County and District Court judges and junior judges, each \$6,666.66.

Manitoba: Chief Justice of Manitoba and Chief Justice of the Court of King's Bench, each \$13,333.33; 1 Judges of Appeal and 5 puisne judges of the Court of King's Bench, each \$12,000; 10 judges and junior judges of the County Courts, each \$6,666.66.

Saskatchewan: Chief Justice of Saskatchewan and Chief Justice of the Court of King's Bench, each \$13,333.33; 4 Judges of Appeal and 6 other judges of the Court of King's Bench, each \$12,000; 18 District Court judges, each \$6,666.66.

Alberta: Chief Justice of Alberta and Chief Justice of the Trial Division, each \$13,333.33; 4 Justices of Appeal and 5 Justices of the Supreme Court, each \$12,000; 12 chief judges and judges of the District Courts, each \$6,666.66.

British Columbia: Chief Justice of British Columbia and Chief Justice of the Supreme Court, each \$13,333.33; 4 Justices of Appeal and 5 Judges of the Supreme Court, each \$12,000; 14 judges and junior judges of the County Courts, each \$6,666.66.

Section 20 of the Judges Act provides for, in addition to his moving or transportation expenses, a per diem allowance of \$10 in cities and \$6 elsewhere, to a judge of a superior or county court or a district judge in Admiralty of the Exchequer Court during periods he is attending any place other than that at which he is, by law, obliged to reside. The per diem allowance is paid for each day or part of a day a judge is absent from his lawful place of residence. Travelling expenses of Judges of the Exchequer Court of Canada, amounting to \$3,826.13, were charged to Vote 102.

Each Judge of a District Court in Ontario by section 20, subsection 10 of the Judges Act receives \$500 per annum as a travelling allowance, and such payments in 1946-47 were made to 13 Judges.

Section 20 of the Judges Act states that the travelling allowance to a Superior Court Judge shall be "in addition to his moving or transportation expenses". However, this does not apply to Judges travelling between Quebec and Montreal who are paid on a basis of \$25 per trip for transportation expenses, nor to Judges travelling between Vancouver and Victoria who are paid on a basis of \$15 per trip.

Salary rates prior to January 1, 1947 were as authorized under the Judges Act, c. 105, R.S.

The following statement shows salaries and per diem and travel allowances of Judges by courts:

	Judges' salaries	Per diem allowances	Travel allowances	Total
Supreme Court of Canada	90,507 99			90,507 99
Exchequer Court of Canada	36,258 30			36,258 30
Local Judges in Admiralty	5,399 88	70 00	75 00	5,544 88
	132,166 17	70 00	75 00	132,311 17
Nova Scotia:				
Supreme Court	59,583 21	1,267 00	983 84	61,834 05
Divorce Court	500 00			500 00
County Courts	35,026 39	3,578 00	2,298 53	40,902 92
Prince Edward Island:				
Supreme Court	30,115 56	576 00	465 39	31,156 95
County Courts	16,249 77	108 00	72 41	16,430 18
New Brunswick:				
Court of Appeal	26,892 44	1,368 00	742 93	29,003 37
Court of King's Bench	40,083 25	2,682 00	1,200 70	43,965 95
Divorce Court	500 00			500 00
County Courts	32,029 12	3,986 00	1,586 20	37,601 32
Quebec:				
Court of King's Bench	118,083 30	3,800 00	1,600 50	123,483 80
Superior Courts and Circuit Courts	367,835 47	18,430 00	5,968 02	392,233 49
Ontario:				
Court of Appeal	74,994 59	160 00	129 00	75,283 59
High Courts	135,962 34	14,420 00	5,117 44	155,499 78
County Courts	275,426 65	5,101 50	2,783 45	283,311 60
District Courts	54,165 90		5,999 04	60,164 94
Manitoba:				
Court of Appeal	45,817 17			45,817 17
Court of King's Bench	50,424 73	1,094 00	816 04	52,334 77
County Courts	54,165 90	2,090 00	2,991 50	59,247 40
Saskatchewan:				
Court of Appeal	36,808 30			36,808 30
Court of King's Bench	69,354 81	2,916 00	1,748 11	74,018 92
District Courts	93,332 00	3,764 00	2,463 22	99,559 22
Alberta:				
Supreme Court, Appeal Division	48,260 72	2,088 00	736 75	51,085 47
Supreme Court, Trial Division	59,604 81	6,080 00	2,128 83	67,813 64
District Courts	55,224 52	4,791 00	3,015 50	63,031 02
British Columbia:				
Court of Appeal	49,833 26	5,340 00	220 00	55,393 26
Supreme Court	59,583 30	5,016 00	1,063 00	65,662 30
County Courts	75,832 26	7,424 00	5,165 19	88,421 45
	1,965,689 77	96,079 50	49,295 69	2,111,064 86
	<u>\$2,097,855 94</u>	<u>\$ 96,149 50</u>	<u>\$ 49,370 59</u>	<u>\$2,243,376 03</u>

Vote 101 (and Vote 735, Supplementary Estimates) Supreme Court of Canada—Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	59,100 00	59,100 00	54,774 08
Other Pay-list Items	130 00	130 00	97 79
Printing, Stationery, Travelling Expenses and Sundries, including Books, Magazines, etc., for Judges, not exceeding \$350	6,800 00	5,800 00	4,671 09
A Law Books and Books of Reference for Library and Binding of same	12,000 00	13,000 00	12,924 28
Printing and Binding Supreme Court Reports and Distributing Canada Law Reports	8,500 00	8,500 00	6,367 20
	<u>\$ 86,530 00</u>	<u>\$ 86,530 00</u>	<u>\$ 78,834 44</u>

As of March 31, 1947 there were 24 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: G. A. Audette, \$2,880; S. E. Bolton, \$3,120 (June 15); W. K. Campbell, \$3,720; C. E. Gobeil, \$3,660; A. Grenier, \$4,000; F. H. Hird, \$2,580; P. Leduc, \$7,500; D. M. Ormond \$3,300.

A Receipts from sales of Law Reports for 1946-47 totalled \$12,118, and were credited to Ordinary Revenue—Proceeds from Sales.

Vote 102 (and Vote 736, Supplementary Estimates) Exchequer Court of Canada—Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	28,970 00	28,970 00	27,923 32
Other Pay-list Items	70 00	70 00	58 74
A Judges' and Court Officials' Travelling Expenses, Services of Sheriffs, Outside Court Reporters, etc.	20,000 00	18,500 00	12,129 49
Printing, Stationery and Sundries including \$150 for Judges' books	1,500 00	3,000 00	2,942 53
Printing and Binding Exchequer Court Reports	7,000 00	7,000 00	6,810 26
	<u>\$ 57,540 00</u>	<u>\$ 57,540 00</u>	<u>\$ 49,864 34</u>

As of March 31, 1947, there were 14 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: H. Desmarais, \$3,120; H. R. L. Henry, \$5,000; R. M. Spankie, \$3,720; F. J. Trowbridge, \$2,700.

A Travelling expenses of \$300 or over: Judges—E. R. Angers, \$1,286.62; J. C. A. Cameron, \$709.75; J. E. Michaud, \$565.30; C. G. O'Connor, \$708.61; J. T. Thorson, \$555.85; staff—H. Desmarais, \$957.69; R. M. Spankie, \$1,703.65; reporting of evidence, \$4,757.30; sheriff and constable fees, \$814.

Vote 103 Yukon Territorial Court—Administration

	Estimates	Allotments	Expenditures
Salaries	2,040 00	2,040 00	1,476 90
Contingent Expenses	3,000 00	3,000 00	986 23
	<u>\$ 5,040 00</u>	<u>\$ 5,040 00</u>	<u>\$ 2,463 13</u>

Vote 104 Payments of gratuities to the widows or other dependents of judges who die while in office

Expenditures **\$ 8,444 43**

Widow of Judge of Supreme Court of Canada	2,666 66
Widow of Judge of Supreme Court of Alberta	1,500 00
Widow of Judge of Supreme Court of New Brunswick	1,666 66
Widow of Judge of County Court of New Brunswick	1,111 11
Widow of Judge of Court of Appeal of Ontario	1,500 00
	<u>\$ 8,444 43</u>

Vote 105 (and Vote 737, Supplementary Estimates) Combines Investigation Branch

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	60,510 00	65,510 00	57,688 73
Other Pay-list Items	1,513 00	1,513 00	770 76
A Fees and Expenses of Legal Counsel, Accountants, Special Assistants, Reporters, Special Commissioners and Wit- nesses	35,000 00	27,000 00	10,807 72
Printing and Stationery	2,000 00	5,000 00	2,698 79
Sundries	1,000 00	1,000 00	751 98
Telephones, Telegrams and Postage	1,000 00	1,000 00	267 61
B Travelling Expenses	5,000 00	5,000 00	4,573 48
	<u>\$ 106,023 00</u>	<u>\$ 106,023 00</u>	<u>\$ 77,559 07</u>

This vote provides for the expenses of the administration of the Combines Investigation Act, c. 26, R.S., as amended.

As of March 31, 1947 there were 20 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. M. J. Beauchemin, \$3,120; H. M. Brown, \$5,400; F. C. Gascoigne, \$3,600; I. M. MacKeigan, \$5,400; F. A. McGregor, \$9,000; M. McLellan, \$2,940*; G. D. Orr, \$3,000; A. G. Powell, \$3,000; J. J. Quinlan, \$3,600; A. S. Whiteley, \$5,400; P. W. Willis, \$3,000.

A Expenditures include payments to: Canadian Reporting Co., \$2,732.80; C. A. Curtis, \$392; G. Fauteux, \$451.30; Gowling, MacTavish, Watt, Osborne and Henderson, \$2,010.56; McMillan, Binch, Wilkinson, Berry and Wright, \$4,961.96.

B Travelling expenses of \$300 or over were paid to: F. A. McGregor, \$439.95; E. I. Ross, \$330.07 (both charged to Department of External Affairs, Vote 49).

PENITENTIARIES BRANCH**Vote 106 Branch Administration**

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	106,568 00	106,568 00	84,372 82
Other Pay-list Items.....	931 00	931 00	253 64
A Travelling Expenses.....	15,000 00	15,000 00	2,420 47
Printing and Stationery.....	4,000 00	5,000 00	4,663 53
Sundries	6,000 00	5,000 00	766 73
B Honorarium to Acting Superintendent for special additional services	1,000 00	1,000 00	1,000 00
	<u>\$ 133,499 00</u>	<u>\$ 133,499 00</u>	<u>\$ 93,477 19</u>

As of March 31, 1947, there were 43 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. J. N. Armstrong, \$2,460; R. Burton, \$2,880; C. C. Coutts, \$2,880; H. Coyles, \$3,120; R. H. Cratchley, \$3,000; R. B. Gibson, \$12,000; W. H. Hawkins, \$3,540; S. J. Kennett, \$2,520; W. S. Lawson, \$4,680; J. A. McLaughlin, \$3,180; S. J. Pearson, \$4,320; G. L. Sauvant, \$3,420.

A Travelling expenses of \$300 or over were paid to: R. B. Gibson, \$724.38; J. A. McLaughlin, \$1,044.17.

B Paid to G. L. Sauvant under authority of P.C. 37/3290, August 2, 1946.

Vote 107 Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and live stock; maintenance, discharge and transfer of convicts permanently disabled while in penitentiaries

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	1,981,855 00	1,990,855 00	1,988,446 83
Other Pay-list Items.....	21,510 00	21,510 00	17,144 80
A Retiring Allowances.....	25,000 00	40,000 00	37,269 30
B Uniforms	42,750 00	58,750 00	50,954 49
C Messing	50,000 00	50,000 00	40,839 24
Printing and Stationery.....	7,700 00	8,700 00	5,945 28
D Other Administrative Charges.....	29,950 00	29,950 00	26,039 64
E Maintenance of Convicts.....	625,870 00	665,870 00	643,622 10
F Discharge Expenses.....	43,750 00	47,250 00	43,428 01
G Operating Expenses.....	475,280 00	490,165 00	487,253 93
H Maintenance of Fixed Assets.....	118,333 00	118,333 00	105,534 56
I Construction of Buildings, Walls and Ducts.....	240,140 00	95,255 00	78,416 78
J Machinery and Equipment.....	188,329 00	237,329 00	168,969 83
Live Stock Purchases.....	22,020 00	18,520 00	18,042 67
Industrial Contracts (Recoverable).....	150,000 00	150,000 00	
	<u>\$4,022,487 00</u>	<u>\$4,022,487 00</u>	<u>\$3,711,907 46</u>

The distribution of expenditures by Penitentiaries follows:—

Penitentiaries	Salaries (including Cost of Living Bonus) and Other Pay-list Items	Adminis- tration	Maintenance of Convicts and Discharge Expenses	Operation, Maintenance of Fixed Assets, Construction, etc.	Total
Dorchester.....	256,004 60	26,067 32	77,084 55	112,628 57	471,785 04
St. Vincent de Paul.....	505,160 62	38,864 80	208,956 59	235,016 57	987,998 58
Collin's Bay	206,289 62	15,260 67	43,597 38	117,284 39	382,432 06
Kingston.....	363,161 29	32,798 76	152,564 87	134,584 33	683,109 25
Manitoba.....	211,760 35	16,394 15	62,319 66	104,322 69	394,796 85
Saskatchewan.....	234,584 44	15,936 82	67,341 60	90,914 43	408,777 29
British Columbia.....	228,630 71	15,725 43	75,185 46	63,466 79	383,008 39
	<u>\$2,005,591 63</u>	<u>\$ 161,047 95</u>	<u>\$ 687,050 11</u>	<u>\$ 858,217 77</u>	<u>\$3,711,907 46</u>

As of March 31, 1947, there were 1,055 salaried employees being paid from this account (as compared with 961 on March 31, 1946): Dorchester, 134; St. Vincent de Paul, 270; Collin's Bay, 106; Kingston, 194; Manitoba, 108; Saskatchewan, 122; British Columbia, 121. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate	Allowances		Salary rate	Allowances
Dorchester:			Fiset, J. A.	2,484 00	
Bourque, E. G.	\$ 3,300 00*	\$ 180 00**	Forneret, Rev. G.	2,700 00	
Gallant, Rev. T.	2,520 00	180 00**	Garceau, E. (Sept. 1) ..	2,580 00	
Goad, G. T.	4,650 00*	690 00†	Julien, A.	2,520 00	
Ison, H. E.	2,700 00*	180 00**	Le Bel, G.	4,950 00*	810 00†
LeBlanc, H. T.	2,484 00*		Lesage, R.	2,820 00*	
Lindsay, J. M.	2,484 00*		Levasseur, C.	2,460 00	180 00**
MacDonald, G. B.	2,580 00		Preville, Rev. R.	2,700 00	240 00**
March, R. E.	3,210 00*	690 00†	Reside, D. M.	2,484 00	
Sargent, W.	2,484 00*		Kingston:		
Scars, L. H.	2,760 00		Allan, R. M.	5,310 00*	810 00†
Smith, G. M.	2,484 00		Anderson, Rev. A. J. ...	2,700 00	300 00**
Spurr, Rev. E. B.	2,700 00	180 00**	Atkins, J.	2,460 00*	300 00**
Vanier, Rev. H. A.			Brady, Rev. M. J.	2,700 00	
(Sept. 6)	2,520 00	180 00**	Earl, O. A.	2,700 00	
St. Vincent de Paul:			Godwin, H. A.	2,484 00*	
Belanger, J. C. A.	2,700 00*	180 00**	Kidd, Rev. W. E.		
Brodeur, E. O.	3,630 00	690 00†	(June 1)	2,520 00	300 00**
Coron, E.	4,200 00		McGill, K. J.	2,520 00	
Dorais, J. (Oct. 18)	2,700 00*		Millard, L. H.	3,390 00	690 00†

Kingston—Concluded	Salary rate	Allowances		Salary rate	Allowances
Patterson, H. B.	2,484 00*		Wood, W. R. (June 28)	2,520 00	
Pedder, A. G.	2,700 00*	200 00**	Saskatchewan:		
Tweddell, T. N.	2,520 00		Akers, J. B.	2,760 00*	
Webster, A. A. (Sept. 3)	2,820 00		Crofton, G. T.	2,460 00*	
Collin's Bay:			Daoust, Rev. J. L.	2,700 00	
Cleaton, H.	3,330 00*	690 00†	Duff, T.	3,030 00*	690 00†
Craig, W. H.	4,650 00*	690 00†	Everatt, J. W.	3,990 00*	690 00†
Grant, W.	2,820 00		Luckraft, Rev. R. M. ...	2,700 00	
James, R. J.	2,460 00*		Tisdale, C. L.	2,400 00	
Keech, H. L.	2,760 00*		West, T. P.	2,400 00	
Saunders, F. H.	2,700 00*	180 00**	British Columbia:		
Manitoba:			Beasley, F.	2,820 00*	
Bedford, Rev. H. J.	2,520 00		Black, M. W.	2,400 00*	
Bloomfield, S. F. (Nov. 25)	2,700 00		Douglass, R. S.	3,870 00*	690 00†
Bowden, N.	3,000 00*		Drinkwater, J. G. (Nov. 23)	2,400 00	180 00**
Brown, J. C.	2,484 00		Fox, H. R. C.	2,484 00*	
Campbell, A. H.	4,020 00	690 00†	Goss, L.	3,000 00	690 00†
Erskine, J.	2,484 00*	240 00**	Hanley, Rev. M. R.	2,700 00	
Geraghty, W. T.	2,700 00*	72 00**	Meighen, W. (Nov. 16)	4,440 00	690 00†
McNeill, Rev. G. W.	2,700 00	120 00**	Quigley, Rev. J. A. (May 5)	2,520 00	
West, W. H.	3,390 00*	690 00†	Ridland, Rev. G. B. (Sept. 23)	2,700 00	
Wilson, J. S.	2,484 00				

**Received allowances (free quarters) under section 34 of the Penitentiary Act.

†In these cases the amounts are deducted from, not added to, the salary rates shown.

A Retiring allowances: gratuities on retirement were paid under section 32 of the Penitentiary Act c. 154, R.S. to 13 employees as follows:

Dorchester: F. C. Bowes, \$6,500; J. P. Toomey, \$710.93; J. Whalen, \$3,163.33;

St. Vincent de Paul: A. Alix, \$2,972.50; E. Garceau, \$5,894.58; E. Leontieff, \$4,238.67; J. G. Ouimet, \$829.45;

Collin's Bay: Rev. A. E. Smart, \$2,079;

Kingston: W. Harper, \$2,578.33; F. F. Lay, \$1,097.52;

Manitoba: A. Fisher, \$4,353.75;

Saskatchewan: E. J. Jacques, \$863.98; E. S. Preddy, \$910.26.

Three death gratuities, totalling \$1,527, were paid under section 33 of the Act.

B Uniforms for officers are made in the penitentiaries.

C One meal per day is served without cost to officers on duty. The monthly average of meals so served was 17,034; the average cost per meal was 20.79 cents.

D Includes the following grants in lieu of public school taxes: Dorchester, \$1,000; St. Vincent de Paul, \$500; Kingston, \$500; Manitoba, \$2,550.

E Expenditures include the following: clothing, \$90,129.62; rations, \$406,498.72; other maintenance, \$146,993.76; care of patients in mental hospitals, (the average number of convicts in such institutions was 47), \$20,060.24; medical and surgical fees, \$6,008.13; hospital expenses \$3,896.47; X-ray, \$1,727.75; eye-specialists' fees, \$1,804; optical supplies, \$1,689.39; dentists' fees and laboratory work, \$8,548.45.

The remuneration accumulated to the credit of 1,285 convicts discharged during the year was \$55,188.27. Against this amount the sum of \$31,105.84 covering the cost of tobacco, smokers' supplies, etc., consumed by them during the period of their incarceration, was debited, and the balance, \$24,082.43, was paid to them in cash. Purchases of tobacco, smokers' supplies, etc. during the year amounted to \$43,435.09.

F Discharge expenses include the cost of wearing apparel, \$35,060.46; and transportation to point of sentence, \$8,317.55.

G Expenditures include the following:—Fuel: Dorchester, \$28,429.04; St. Vincent de Paul, \$76,742.10; Collin's Bay, \$22,993.81; Kingston, \$37,589.35; Manitoba, \$29,419.62; Saskatchewan, \$12,926.07; British Columbia, \$18,700.84; total, \$226,800.83.

Electric Current: Dorchester, \$13,258.55; St. Vincent de Paul, \$13,202.04; Collin's Bay, \$2,766.83; Kingston, \$6,889.27; Manitoba, \$6,623.70; Saskatchewan, \$10,566.25; British Columbia, \$7,816.25; total, \$61,122.89.

Gasoline: Dorchester, \$1,400.28; St. Vincent de Paul, \$3,597.26; Collin's Bay, \$2,067; Kingston, \$2,106.83; Manitoba, \$1,050.50; Saskatchewan, \$1,752.21; British Columbia, \$1,023.80; total \$12,997.88.

H I Includes expenditures for lumber: Dorchester, \$4,456.32; St. Vincent de Paul, \$16,063.66; Collin's Bay, \$8,892.30; Kingston, \$6,243.27; Manitoba, \$2,772.27; Saskatchewan, \$1,550.45; British Columbia, \$2,563.96; total, \$42,542.23.

J Purchases included 5 head of draft horses and 158 head of cattle.

Expenditure amounting to \$43,162.80 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

This vote was charged and Ordinary Revenue—Proceeds from Sales credited with an amount of \$176,112.73, being the value of produce grown and consumed at the penitentiaries.

Suppliers receiving \$5,000 or over: Beardmore & Co., Ltd., \$15,701.46; Douglas S. Biggs, \$6,814.90; Boon-Strachan Coal Co., Ltd., \$78,933.58; Brackman-Ker Milling Co., Ltd., \$5,673.66; British American Oil Co., Ltd., \$7,931.96; Burns & Co., Ltd., \$14,292.11; Canada Packers Ltd., \$46,669.30; Canadian Cannery Ltd., \$8,749.66; Canadian Cottons Ltd., \$20,789.04; Canadian Fairbanks-Morse Co., Ltd., \$7,945.41; Canadian Industries Ltd., \$6,682.74; Canadian Ingersoll-Rand Co., Ltd., \$8,898.30; Canadian Livestock Co-operative Western Ltd., \$6,291.41; Canadian National Railways, \$9,017.01; Canadian Pacific Railway Co., \$9,156.22; Canadian Utilities Ltd., \$10,566.25; Clark Fruitier & Co., Ltd., \$15,420.02; Dagenais & Galarneau, \$5,273.70; Daigle & Paul Ltd., \$12,724.46; A. Davis & Son, Ltd., \$9,839.61; Dominion Bridge Co., Ltd., \$17,672.75; Dominion Coal Co., Ltd., \$21,613.84; Dominion Textile Co., Ltd., \$10,153.46; Drury's Fuel and Builders' Supplies Reg'd, \$23,086.92; Eastern Hay and Feed Co., Ltd., \$6,747.57; Frontenac Packers, \$6,515.14; John M. Garland Son & Co., Ltd., \$20,379.39; General Steel Wares Ltd., \$11,118.78; Paul Gervais & Frere, \$5,259.94; Gilley Bros., Ltd., \$20,096.96; S. Green, \$11,236.03; Harstone Coal Co., Ltd., \$29,204.07; International Harvester Co., of Canada Ltd., \$11,976.96; Kingston Creamery, \$8,133.23; Kingston Public Utilities Commission, \$9,731.10; J. H. Lamarche Reg'd, \$5,060.21; W. C. Macdonald Ltd., \$27,989.69; E. J. Maxwell Ltd., \$8,807.11; McCain Produce Co., Ltd., \$5,969.50; Morris Coal Co., \$39,314.48; New Brunswick Electric Power Commission, \$7,958.55; City of New Westminster, \$6,192.76; Northern Electric Co., Ltd., \$8,608.71; North Star Lumber Co., Ltd., \$14,271.34; Novo Broom & Mop Supplies Corporation, \$7,881.84; Ogilvie Flour Mills Co., Ltd., \$5,723.76; Paton Manufacturing Co., Ltd., \$8,270.97; Penmaus Ltd., \$19,920.56; Purdy Flour Mills Ltd., \$24,917.88; Quebec Hydro, \$13,202.04; Quebec Provincial Hospitals, \$7,995.41; Regent Knitting Mills Ltd., \$8,657.79; Thomas Robertson (Canada) Ltd., \$6,179.51; Swift Canadian Co., Ltd., \$9,501.23; United Shoe Machinery Co., of Canada, Ltd., \$7,222.41; Western Grocers Ltd., \$10,307.66; Wilsil Ltd., \$30,676.97; Wilson & Keith, \$7,290.23; City of Winnipeg Hydro Electric System, \$7,019.45.

PENSIONS AND OTHER BENEFITS

Pensions under the Judges Act, c. 105, R.S. and c. 56, 1946\$ 350,394 85

A statement of payments, by Courts, follows. In each case the number of pensions is shown in parenthesis.

Supreme Court of Canada (2)	\$ 15,831 52	Ontario (29)	110,719 27
Nova Scotia (6)	18,259 33	Manitoba (6)	22,598 21
Prince Edward Island (3)	7,326 99	Saskatchewan (11)	41,039 65
New Brunswick (5)	15,794 99	Alberta (12)	50,459 49
Quebec (9)	30,240 66	British Columbia (8)	38,124 74

Pension to Mrs. Alice Joynson, c. 11, 1914	499 92
Pension to Mrs. Violet L. Jenkin, Appropriation Act, c. 76, 1927	600 00
Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927	600 00
	<u>\$ 1,699 92</u>

Vote 108 Pension to William Tatton	564 00
Expenditures	<u>564 00</u>

GENERAL

Vote 738 To provide for expenses in connection with Espionage Prosecutions	150,000 00
Expenditures	<u>\$ 78,700 60</u>

Vote 739 To provide for expenses in connection with the Royal Commission investigating the disclosure of confidential information to agents of a foreign power	37,000 00
Expenditures	<u>\$ 36,897 49</u>

DEMobilIZATION AND RECONVERSION

Vote 510 To provide for expenses in connection with Prize Courts	10,000 00
Expenditures	<u>\$ 94 43</u>

Vote 511 To provide for additional remuneration to be paid to Judge J. C. A. Cameron, County Court Judge of Hastings County, Ontario, in connection with the performance of his duties as Deputy Judge of the Exchequer Court of Canada	3,000 00
Expenditures	<u>nil</u>

His Honour Judge J. C. A. Cameron did not act in this capacity during the year.

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	9,750 34	6,645 88
Previous Years—Collectable	585 45	8 60
—Uncollectable	1,028 87	1,028 87
Total	<u>\$ 11,364 66</u>	<u>\$ 7,683 35</u>

OPEN ACCOUNTS

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Unclaimed Cheques Suspense—Justice	<u>\$ 150 00</u>			<u>\$ 150 00</u>

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account pending claims therefor.

1946-47

PUBLIC ACCOUNTS

PART II

K

DEPARTMENT OF LABOUR

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF LABOUR

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:	
Ordinary	25,682,976 00
Special	4,544 89
Demobilization and Reconversion	32,653,552 58

\$ 58,341,073 47

Revenues—

[8b] Consolidated Deficit Account:	
Ordinary	22,863 17
Special Receipts	472,996 91

\$ 495,860 08

Receipts and Disbursements—Open Accounts

[9] Floating Debt	26 18
[10] Deposit and Trust Accounts...	435,735 60
[11] Insurance, Pension and Guaranty Accounts	125,142,729 63
[12] Deferred Credits .....(Dr.)	13,330 18
[13] Sundry Suspense Accounts.....	9,674 37

\$125,574,835 60

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page K-36.

GENERAL NOTE:—There are two appendices to this section. The first contains Statement of Profit and Loss Account relating to the Tashme Canteen operated by the Japanese Division of the Department of Labour; the second contains Balance Sheet and Details of Investment Securities as at March 31, 1947 and Revenue and Expenditure Statement for the year ended March 31, 1947, of the Unemployment Insurance Fund.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Proceeds from Sales	1,955 94	1,979 67
B Refunds of Expenditure	19,946 88	2,789 88
C Miscellaneous	960 35	423 08
Total Ordinary	22,863 17	5,192 63
Special Receipts—		
D Refunds of Previous Years' Special Expenditures	5,008 50	12,530 01
E Refunds of Previous Years' War and Demobilization Expenditures	130,097 75	67,205 52
F Miscellaneous War, Demobilization and Reconversion Revenues	55,787 98	133,395 16
Sale of Surplus War Assets		185 00
G Cash Surplus from Operations	282,102 68	2,313,373 15
Grand Total	<u>\$ 495,860 08</u>	<u>\$2,531,881 47</u>

Details

Ordinary Revenue—

A	Proceeds from Sales: <i>Labour Gazette</i> and other publications, \$1,883.65; sundry, \$72.29	1,955 94
B	Refunds of Previous Years' Expenditures, \$19,696.30; refunds of outstanding advances, \$250.58	19,946 88
C	Miscellaneous	960 35
	Total Ordinary	22,863 17

Special Receipts—

D Refunds of Previous Years' Special Expenditures:

Refunds received from the Provinces for the adjustment of expenditures included in Provincial claims relating to relief settlement and youth training—Quebec, \$2,216.15; Manitoba, \$2,693.08; Saskatchewan, \$72.02; Alberta, \$24.23; British Columbia, \$3.02	5,008 50
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E Refunds of Previous Years' War and Demobilization Expenditures:

Refunds received from the Provinces for the adjustment of expenditures included in Provincial claims relating to the Canadian Vocational Training Program—Nova Scotia, \$507.01; Quebec, \$21,449.78; Ontario, \$13,883.19; Manitoba, \$533.94; Saskatchewan, \$49.66; Alberta, \$9,098.91; British Columbia, \$10,026.90	55,549 39
Provincial share of costs of transportation, meals and work clothing supplied to members of the armed forces who were granted harvest leave and detailed for farm service—Nova Scotia, \$346.61; Prince Edward Island, \$65.27; New Brunswick, \$113.02; Quebec, \$37.25; Ontario, \$722.85; Manitoba, \$310.60; Saskatchewan, \$597.01; Alberta, \$878.30; British Columbia, \$121.07	3,191 98
Repayment by students of loans	33,331 69
Japanese Division	27,415 19
Miscellaneous	3,211 23
Unemployment Insurance Commission: Refunds in connection with general labour transference to industries and agriculture, \$7,276.90; miscellaneous, \$121.37	7,398 27
	130,097 75

F Miscellaneous War, Demobilization and Reconversion Revenues:

Fines and Forfeitures	15,332 65
Rental of buildings both owned and leased by the Japanese Division, to Japanese self-supporting communities and Occidental storekeepers in project areas	12,268 73
Proceeds from sales of vegetables supplied by Division farm projects to Division store at Tashme, B.C., Division's institutions and local merchants	2,474 62
Hospitalization supplied to Japanese old-age pensioners and local residents, sale of drugs and medical supplies	2,695 11
Board collected from the Division staff resident in the various establishment staff houses, and meals supplied to visitors	8,409 85
Keep collected from self-supporting Japanese temporarily resident in Division hostels	8,041 70
Miscellaneous items	6,565 32
	55,787 98

G Cash Surplus from Operations:

Japanese Wood Projects Annual Revolving Fund	55,875 79
Prisoners of War Labour Projects Annual Revolving Fund	197,642 68
Department of Labour Tashme Store Annual Revolving Fund	28,584 21
Grand Total	\$ 495,860 08

Certified correct.

A. MacNAMARA,
Deputy Minister of Labour.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
K-6		Stat. Salary of Minister, Salaries Act, c. 24, 1944...	10,000 00	10,000 00	10,000 00
K-6		Stat. Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
K-6	109 } 740 }	Departmental Administration.....	777,183 00	654,772 66	617,742 08
K-7	110 }	Annuities Act.....	568,195 00	566,968 04	400,916 51
K-8	631 }	Annuities Act—To authorize payment from the Government Annuities Fund to the original purchaser of all payments received for the purchase of Canadian Government Annuity Contract No. 38420 together with interest thereon at 3% per annum for cancellation of said contract.....	1 00		
K-8		Stat. Government Annuities—Payment required to maintain reserve, Government Annuities Act, c. 7, R.S.....	977,069 58	977,069 58	293,797 96
K-8	111 }	Fair wages, Conciliation and Industrial Disputes Investigations.....	192,694 00	166,124 38	160,870 71
K-9	112 }	International Labour Conference.....	42,000 00	34,988 79	24,005 47
K-9	113 }	Labour Gazette and other publications authorized by Labour Department Act.....	80,773 00	79,263 33	67,438 05
K-10	114 }	Vocational Training Co-ordination Act, 1942—Payments to the Provinces under agreements, including undischarged commitments of previous years.....	1,000,000 00	464,982 19	300,627 02
K-10	115 }	Expenses of Vocational Training Advisory Council.....	5,000 00	1,351 03	1,780 98
K-10		Stat. Technical Education Act, c. 193, R.S.—Payments to Province of Manitoba for encouragement of Technical Education.....	25,425 85	25,425 85	29,496 44
UNEMPLOYMENT INSURANCE ACT, 1940					
K-11	116 }	*Administration.....	7,881,850 00	7,496,042 15	6,184,964 15
K-21	117 }	Government's Contribution to Unemployment Insurance Fund.....	15,200,000 00	15,200,000 00	12,513,778 66
K-21	632 }	Advances to Workers under Section 91 of the Act.....	50,000 00		
SUPERANNUATION AND RETIREMENT BENEFITS					
K-21		Stat. Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	3,988 00	3,988 00	6,056 66
		Total Ordinary.....	26,816,179 43	25,682,976 00	20,613,474 69
SPECIAL					
K-21	119 }	To provide for Relief Projects (undischarged commitments).....	25,000 00	4,544 89	20,094 99
		Expenditures: from Appropriations not required for 1946-47.....			566 66
		Total Special.....	25,000 00	4,544 89	20,661 65
DEMOBILIZATION AND RECONVERSION					
K-21	512 }	Administration re Placement of Labour Planning; Co-ordination of training; hastening of demobilization of skilled workers; Civil Reinstatement Act and consolidation and completion of mobilization cases and records.....	600,000 00	400,934 45	1,821,681 57
	914 }		125,910 00	74,165 67	137,382 11
K-22	513 }	Manpower Statistics Unit.....	324,625 00	151,766 79	313,127 29
K-23	514 }	National Registration Administration.....			
K-23	515 }	National War Labour Board and Regional Boards.....	448,239 00	371,817 39	431,645 71
K-24	516 }	Wartime Bureau of Technical Personnel.....	127,900 00	115,530 80	147,065 80

DEPARTMENT OF LABOUR

K-5

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
K-25	517	Payments to the Provinces in respect of training skilled or semi-skilled workers for occupations connected with the war effort, including undischarged commitments of previous years. . .	50,000 00	15,554 21	700,595 51
K-25	518	To assist in meeting the extra costs of Universities in accelerating courses in medicine and dentistry and to provide financial assistance to students who are ineligible for assistance under the Dominion-Provincial Student Aid Plan.	5,000 00	.....	60,251 18
K-25	519	Vocational Training—			
	917	Administration.	102,757 00	76,263 58	67,014 85
K-26	520	Payments to the Provinces under agreements respecting assistance to Vocational Schools, including undischarged commitments of previous years.	2,500,000 00	2,442,167 50	607,284 02
K-26	521	Foremanship and Supervisory Training.	50,000 00	16,160 41	3,221 01
K-26	522	Vocational Training for discharged members of Canada's Armed Forces, including undischarged commitments of previous years.	13,050,000 00	13,048,632 11	4,365,425 14
K-26	523	To provide for Dominion contribution towards replacement by a Province or Municipality of machinery used in War Emergency Training.	1,250,000 00	3,096 68	
K-27	524	Payments to the Provinces under agreements with respect to training and retraining former war workers and capital expenditures for Vocational School buildings and equipment.	4,500,000 00	6,338 56	1,371 68
K-27	525	Co-ordination of ship-loading and unloading operations at the Port of Halifax, N.S.	52,830 00	33,439 87	99,471 01
K-27	526	Payments to the Provinces under agreements in connection with the cost of organizing and operating, where necessary, day nurseries, creches, recreation centres and like facilities.	300,000 00	110,954 31	426,225 74
K-27	527	Personnel Management Training Program.	10,000 00	2,335 36	3,146 83
K-28	528	National Joint Conference Board of the Construction Industry.	6,000 00	4,868 85	11,486 73
K-28	529	Expenses of Conferences with representatives of organizations of employers and employees on War Labour Policy.	5,000 00		
K-28	530	Wartime Labour Relations Board.	125,000 00	99,011 23	90,542 65
K-28	531	Dispersal, maintenance and removal of Japanese Nationals and other persons of the Japanese race.	4,300,000 00	3,161,008 32	2,209,669 47
K-31	532	Industrial Production Co-operation Board.	148,000 00	126,163 61	108,481 34
K-31	533	Assistance to the Provinces in recruiting and placing labourers on farms.	675,000 00	352,586 08	375,769 22
K-31	534	To provide for payments to the National Film Board for educational films for exhibition to Industrial Plant Employees.	24,000 00	24,000 00	24,000 00
K-32	921	To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada to work on farms and in other essential industry in Canada where Canadian Labour is not available to meet the need.	350,000 00	235,548 84	
K-32	689	To provide for transportation expenses incurred by members of the Armed Forces who were granted harvest leave under authority of P.C. 96/7505 of September 17, 1944.	2,000 00	1,683 92	122,353 14
		Transfers from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)—			
K-32		Prisoners of War Labour Projects Annual Revolving Fund.	1 00		
K-33		Japanese Wood Projects Annual Revolving Fund.	1 00		
K-34		Department of Labour Tashme Store Annual Revolving Fund.	1 00		

PUBLIC ACCOUNTS: PART II

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
UNEMPLOYMENT INSURANCE COMMISSION					
K-34	535	General Labour Transference to Industries and Agriculture.....	750,000 00	549,447 33	950,991 75
K-36	536				
		National Employment Service—Expenditures by Unemployment Insurance Commission... <i>Expenditures from Appropriations not required for 1946-47</i>	11,538,150 00	11,230,076 71	9,247,406 38
		Total Demobilization and Reconver- sion.....	41,420,414 00	32,653,552 58	22,859,119 93
		Grand Total.....	\$68,261,593 43	\$58,341,073 47	\$43,493,256 27

* Complete title is shown in following details.

Salary of Minister, Hon. Humphrey Mitchell, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

Vote 109 (and Vote 740, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	627,731 00	610,731 00	558,353 07
Other Pay-list Items	10,652 00	10,652 00	3,558 41
Conference Expenses	1,000 00	500 00	
A Printing and Stationery	40,000 00	53,000 00	49,386 78
Publicity	60,000 00	60,000 00	6,766 74
Subscriptions to Newspapers, etc.	2,800 00	2,800 00	1,222 04
B Sundries	10,000 00	12,000 00	11,345 98
C Telephones, Telegrams and Postage	10,000 00	13,500 00	12,535 00
D Travelling Expenses	15,000 00	14,000 00	11,604 64
	\$ 777,183 00	\$ 777,183 00	\$ 654,772 66

As of March 31, 1947, there were 282 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements. The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacNamara, A., Deputy Minister	\$ 10,000 00	\$ 686 83	Currie, J. H.	3,180 00*	
Anderson, G.	3,800 00	2,111 89	Dodds, R. V. (transferred to Dept. of National Defence—Air Services, May 1)	2,520 00	
Anderson, W. F.	2,460 00		Dumouchel, J.	3,120 00*	
Bellán, A. L.	3,000 00		Enright, C. A.	2,580 00	
Black, H. A.	5,300 00*		Forbes, J. D.	3,360 00	941 03
Blackburn, G. G.	2,580 00		Francis, J. P.	3,000 00	
Brown, A. H.	6,300 00		Green, G. G.	4,080 00	558 41
Buckley, M. M.	2,400 00		Hall, O.	4,200 00*	
Burton, F. W.	3,300 00		Hardy, E. H.	2,580 00*	
Casselman, P. H.	3,000 00		Howland, R. D. (Mar. 6)	4,200 00	
Cook, R. S.	3,120 00	446 35	Kerr, A. G.	2,700 00	358 35
Costello, B.	2,580 00		Levinson, C.	2,700 00	
Cram, R. M.	3,360 00				
Cross, K. C.	2,580 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacIntosh, M.	3,780 00		Ritchie, M. E. (Mar. 31)	2,820 00*	
MacKinnon, L.	3,000 00		Rump, W. J.	2,640 00	
MacLellan, M. E. (trans- ferred to Dept. of Jus- tice, May 1)	2,520 00*		Stangroom, E.	4,800 00*	
McCord, C. R.	3,600 00	927 44†	Sutherland, D. J.	3,120 00	
McKellar, J. C.	2,700 00		Tait, O. R.	2,400 00	
McKendy, F. J.	2,700 00		Taschereau, C. E. de M.	2,580 00	
McVea, J. F. (Oct. 1) ..	2,580 00		Turner, F. L.	2,580 00	
Nagle, V. A.	2,580 00		Waterman, A. M.	2,820 00*	
Odum, A. J. (Oct. 1) ...	3,360 00		Williams, K. M.	2,400 00	
Pammett, H. F.	2,700 00*		Wilson, B.	3,600 00	
Peebles, A.	6,000 00		Wilson, G. W.	2,580 00	
Phelan, V. C.	5,100 00	1,833 13†	Wolfe, P. B.	3,120 00	
Reisman, S. S. (trans- ferred to Dept. of Fin- ance, Aug. 10)	2,400 00		Woolner, E. F.	2,460 00	
			Wyatt, J. M.	3,480 00	370 78

†These items were charged to Vote 112.

Part of the salary of R. Brown (Vote 116) was charged hereto.

A Payments were made to the Department of Public Printing and Stationery.

B Includes a payment of \$5,000 as a grant to Frontier College, authorized by P.C. 46/3290, August 2, 1946.

C The Bell Telephone Company of Canada received \$5,538.74.

D Hon. Humphrey Mitchell received travelling expenses of \$3,311.95 (including \$893.01 charged to Vote 112). The following employees, whose annual salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over; H. Birch, \$447.59; H. M. Haskett, \$303.55†; A. H. Hills, \$371.75; C. R. Lee, \$240.13†.

†These items were charged to Vote 519.

Vote 110 (and Vote 741, Supplementary Estimates) Annuities Act

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	187,181 00	198,031 00	197,587 52
Other Pay-list Items	5,914 00	1,414 00	1,326 32
A Commissions to Agents	350,000 00	317,100 00	317,007 94
B Printing and Stationery	15,000 00	37,500 00	37,422 87
Sundries	6,000 00	8,250 00	7,949 27
Telephones, Telegrams and Postage	3,200 00	5,100 00	4,917 90
Travelling Expenses	900 00	800 00	756 22
	<u>\$ 568,195 00</u>	<u>\$ 568,195 00</u>	<u>\$ 566,968 04</u>

This vote provides for the expenses of the administration of the Government Annuities Act, c. 7, R.S.

As of March 31, 1947, there were 137 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements. E. G. Blackadar, \$5,400 (Mar. 31); W. S. Boyd, \$3,000; T. Cantrill, \$2,580; D. A. Cody, \$2,484*; J. E. Davidson, \$3,900; M. E. Fleming, \$2,460; E. J. Grimes, \$3,240*; W. L. McBride, \$2,820; C. H. McQuarrie, \$3,720; M. A. Scott, \$2,460; S. B. Stewart, \$3,120.

A The following agents were paid commissions of \$5,000 or over: R. B. Amos, \$5,399.15; W. B. Amos, \$6,387.30; D. M. Anderson, \$6,253.64; F. W. E. Bartholomew, \$7,128.45; A. Berscht, \$6,566.89; J. A. Breton, \$5,612.43; W. S. Brown, \$6,356.91; H. S. Cooper, \$6,131.15; F. C. Crosby, \$6,364.03; G. Gleave, \$6,494.81; H. P. A. Hermanson, \$5,433.28; G. H. Hills, \$5,606.95; T. G. Hills, \$6,022.59; E. A. Jenkins, \$6,412.62; R. E. Latham, \$3,805.18; F. MacKinnon, \$6,502.90; H. Marcotte, \$5,967.24; J. D. A. McDonald, \$6,526.40; A. E. Milton, \$6,159.65; F. W. Plaxton, \$5,890.98; G. H. Quinn, \$5,676.27; W. W. Ryan, \$6,103.04; R. Seguin, \$5,159.85; M. P. Shea, \$6,103.16; A. M. Sinclair, \$6,345.62; H. L. Smith, \$6,111.23; J. F. Tilley, \$5,820.92; G. C. Wright, \$6,851.25. The Post Office Department was paid \$22,232.74 representing commissions on sale of Government Annuities.

B Payments were made to the Department of Public Printing and Stationery.

Vote 631 Annuities Act—To authorize payment from the Government Annuities Fund to the original purchaser of all payments received for the purchase of Canadian Government Annuity Contract No. 38420 together with interest thereon at 3% per annum for cancellation of said contract.....\$			1 00
Expenditures			nil

Under the above authority, the sum of \$22,495.53 was paid to Oliver E. Dunbar from the Government Annuities Fund.

Government Annuities—Payment required to maintain reserve, Government Annuities Act, c. 7, R.S.....\$			977,069 58
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Section 15 of the Act requires that the liabilities in the statutory account shall include, at the end of each fiscal year, the present value of all annuities contracted for to that date. As premium, income and interest credits were insufficient to provide for this liability, the account was augmented by the above amount (see "Government Annuities" under Open Accounts further on in this section).

Vote 111 (and Vote 742, Supplementary Estimates) Fair Wages, Conciliation and Industrial Disputes Investigations

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	126,541 00	126,541 00	117,578 84
Other Pay-list Items	5,153 00	5,153 00	196 97
Printing and Stationery	3,000 00	1,500 00	704 86
Sundries	1,000 00	1,025 00	1,009 23
A Telephones, Telegrams and Postage	12,000 00	16,500 00	14,507 56
B Travelling Expenses	30,000 00	21,975 00	13,608 19
C Expenses re Industrial Disputes Investigations	15,000 00	20,000 00	18,518 73
	\$ 192,694 00	\$ 192,694 00	\$ 166,124 38

This vote provides for the expenses of the administration of Fair Wages and Hours of Labour Act, c. 39, 1935, and Industrial Disputes Investigations Act, c. 112, R.S.

As of March 31, 1947, there were 38 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements. The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ainsborough, F. J.	\$ 3,900 00*	\$ 2,275 70†	Pepin, L.	3,480 00	769 11
Crumb, R. W.	4,140 00*	1,531 76	Perkins, H.	3,900 00	968 21
Currie, G. R.	5,220 00	478 70	Pettigrove, H. R.	4,620 00	979 54
Dunn, W.	3,000 00	1,158 67	Rose, B.	4,200 00	
Harrison, F. E. (Mar. 1) .	5,220 00	433 84	Rump, C. W. (trans-		
Hooper, R. H.	3,480 00	1,441 22†	ferred to Department of		
Houston, J. K.	2,580 00		Transport, Nov. 1) ...	2,760 00*	
Johnstone, H. S.	4,140 00	1,762 76†	Rutherford, H. R.	4,200 00*	542 23†
Lane, J. B.	2,700 00		Shields, G. P.	3,120 00	
MacDonald, A. (Aug. 1) .	3,600 00*		Spence, H. A.	3,840 00*	711 29†
MacDougall, J. L.	3,120 00		Taber, R. H.	3,120 00*	462 32
MacLean, M. M.	6,600 00		Trepanier, F. X. R.	4,800 00	717 98
McCullagh, J. S.	4,800 00	2,301 12†	Wilson, H. G.	2,580 00	
Middleton, J. J.	3,120 00				

†These items include amounts charged to Vote 112, \$2,012.88; Vote 530, \$462.66, and Vote 532, \$1,253.52.

- A The Bell Telephone Company of Canada was paid **\$6,365.41**.
- B The following persons serving on a per diem basis of \$30 received travelling expenses of \$300 or over: Mr. Justice S. E. Richards, \$1,330.79; Mr. Justice W. D. Roach, \$313.01.
- C Payments re various boards and inquiries under the Industrial Disputes Investigation Act.

Vote 112 International Labour Conference

	Estimates	Allotments	Expenditures
A Allowances and Expenses of Delegates.....	40,000 00	37,500 00	30,630 92
Sundries	2,000 00	4,500 00	4,357 87
	<u>\$ 42,000 00</u>	<u>\$ 42,000 00</u>	<u>\$ 34,988 79</u>

The participation of Canada, as a member of the International Labour Organization of the League of Nations (established under the Labour Part of the Treaties of Peace, 1919), in Conferences held in Mexico City in April, 1946, at Seattle, Washington, in June, 1946, and at Montreal, Canada, in September and October, 1946, was authorized by P.C. 1039, March 22, 1946, P.C. 2138, May 30, 1946, and P.C. 3805, September 10, 1946.

P.C. 4456 and P.C. 4457, October 29, 1946, and P.C. 703, January 28, 1947, approved the principle of the representation of Canada on the Standing Industrial Committees of the International Labour Organization for certain of the major world industries. The Committees for the Textile Industry and for Building, Civil Engineering and Public Works held their first meetings in Brussels, Belgium, in November and December, 1946. The first meeting of the Committee for Petroleum Production and Refining was held at Los Angeles, California, in February, 1947.

This vote provided for the expenses of the delegates and advisers.

A Travelling and living expenses of \$300 or over were paid to: F. J. Ainsborough (included under Vote 111); L. C. Barry, \$347.40; J. S. Dennis, \$500.79; J. Fortier (included under Department of Transport, Vote 391); P. Goulet (included under Vote 512); R. H. Hooper (included under Vote 111); W. L. Hulford, \$363.86; G. L. C. Johnson (included under Department of Transport, Vote 620); J. W. Kerr (included under Department of Transport, Vote 400); A. L. W. MacCallum, \$766.80; A. J. L. Mainwaring (included under Vote 113); C. R. McCord (included under Vote 109); J. S. McCullagh (included under vote 111); J. A. Meindl (included under Vote 116); Hon. H. Mitchell (included under Vote 109); A. Moffat, \$466.84; V. C. Phelan (included under Vote 109); R. Ranger (included under Vote 512); P. E. Renaud (included under Department of External Affairs, Vote 41); C. E. Shumaker, \$819.67; J. M. Smith, \$476.43; J. A. Sullivan, \$658.40; H. Taylor (included under Vote 530); J. S. Thompson, \$930.94; J. B. Ward, \$535.09.

Travelling expenses of Government employees acting as delegates or advisers are included under the votes from which their salaries are paid.

The Windsor Hotel Limited, Montreal, received \$7,904.08, of which amount the sum of \$7,234.32 represented the costs of entertainment provided to visiting delegates by the Canadian Government, office accommodation and telephones, as authorized by P.C. 70/3663 of August 30, 1946.

Vote 113 (and Vote 743, Supplementary Estimates) *Labour Gazette* and other publications authorized by Labour Department Act

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	22,729 00	18,429 00	17,549 00
<i>Labour Gazette</i> Correspondents.....	6,180 00	5,805 00	5,804 84
Other Pay-list Items	1,164 00	64 00	24 61
A Printing and Binding.....	50,000 00	56,000 00	55,649 49
Stationery and Supplies	500 00	75 00	24 37
Sundries	200 00	400 00	211 02
	<u>\$ 80,773 00</u>	<u>\$ 80,773 00</u>	<u>\$ 79,263 33</u>

Payments were for expenses in connection with the publication and distribution of the *Labour Gazette* and other bulletins, as provided in the Labour Department Act, c. 111, R.S.

As of March 31, 1947, there were 42 salaried employees, including 33 *Labour Gazette* Correspondents, being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. A. Donnell, \$2,424*; C. Levinson, \$2,700; A. J. L. Mainwaring, \$2,700; C. E. St. George, \$2,460; H. J. Walker, \$4,200.

A Payments were made to the Department of Public Printing and Stationery.

A. J. L. Mainwaring received travelling expenses of \$346.75 (charged to Vote 112).

Vote 114 Vocational Training Co-ordination Act, 1942—Payments to the Provinces under agreements, including undischarged commitments of previous years

	Estimates	Allotments	Expenditures
Payments to Provinces under Agreements respecting Youth Training, including undischarged commitments of previous years	600,000 00	600,000 00	345,044 67
Payments to the Provinces under Agreements with respect to Apprenticeship training including undischarged commitments of previous years	400,000 00	400,000 00	119,937 52
	<u>\$1,000,000 00</u>	<u>\$1,000,000 00</u>	<u>\$ 464,982 19</u>

A summary of payments to the Provinces follows:

	Youth training	Apprenticeship training
Nova Scotia	22,849 89	8,495 34
Prince Edward Island	13,587 33	
New Brunswick	27,796 19	1,842 02
Quebec	130,298 79	
Ontario	66,757 50	61,829 15
Manitoba	3,288 16	8,395 30
Saskatchewan	28,086 09	21,745 70
Alberta	15,802 58	7,531 61
British Columbia	36,443 26	9,906 31
	<u>\$ 344,909 79</u>	<u>\$ 119,745 43</u>

In addition, payments (authorized by P.C. 92/444, February 6, 1947) amounting to \$326.97 and representing arrears of sales tax on purchases of equipment and supplies for Vocational Training Schools in Canada, were made to the Department of National Revenue.

Vote 115 Vocational Training Co-ordination Act, 1942—Expenses of Vocational Training

Advisory Council	5,000 00
Expenditures	<u>\$ 1,351 03</u>

The Vocational Training Co-ordination Act, 1942, provides for the appointment of an Advisory Council to carry out investigations of problems relating to the operation of the Act and make reports and recommendations thereon.

This vote was for payment of travelling expenses and per diem allowances of the members of the Council, who serve without salary.

Technical Education Act, c. 193, R.S.—Payments to Province of Manitoba for encouragement of Technical Education.....\$ 25,425 85

The Technical Education Act, c. 193, R.S., as amended, provides for payment to the Provinces for the purposes of promoting and assisting technical education, subject to the Provinces fulfilling certain conditions. Commitments under agreements entered into with all Provinces other than the Province of Manitoba have been discharged.

UNEMPLOYMENT INSURANCE ACT, 1940

Vote 116 Administration—Less proportion for intensified placement and other activities and expenditure incurred in connection with demobilization and rehabilitation carried out for the Department of Labour in accordance with instructions of the Minister (Demobilization and Reconversion)

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	14,748,946 28	14,683,946 28	14,570,790 50
Other Pay-list Items	1,071,053 72	267,053 72	262,910 45
A Professional and Special Services	100,000 00	214,000 00	198,285 82
B Commission to Post Office Department	300,000 00	320,000 00	314,024 90
C Printing and Stationery	400,000 00	705,000 00	639,631 43
D Unemployment Insurance Stamps	35,000 00	35,000 00	30,881 07
E Unemployment Insurance Books	60,000 00	45,000 00	36,204 71
F Travelling Expenses	510,000 00	545,000 00	507,615 69
G Freight, Express and Cartage	30,000 00	50,000 00	40,861 63
H Equipment	275,000 00	380,000 00	232,529 45
I Telephones, Telegrams and Postage	500,000 00	760,000 00	726,424 89
J Alterations, Maintenance and Repairs—Buildings	350,000 00	300,000 00	212,864 22
K Rents	750,000 00	820,000 00	731,963 43
L Advertising and Publicity	250,000 00	200,000 00	133,442 92
M Miscellaneous and Current Expenses	40,000 00	95,000 00	87,687 75
	<hr/> 19,420,000 00	<hr/> 19,420,000 00	<hr/> 18,726,118 86
Less Proportion for National Employment Service (Demobilization and Reconversion)	11,538,150 00	11,538,150 00	11,230,076 71
	<hr/> \$ 7,881,850 00	<hr/> \$ 7,881,850 00	<hr/> \$ 7,496,042 15

During the fiscal year 1946-47, the Unemployment Insurance Commission continued to administer certain phases of the National Employment Service. Although the additional expenses incurred in carrying out this service were properly a charge to a Demobilization and Reconversion vote, it was found impossible to segregate the expenses as between Unemployment Insurance and National Employment Service activities because (i) a considerable part of National Employment Service work would have been undertaken in the ordinary placement of workers; (ii) staff were engaged on both classes of work and did not devote their time exclusively to one or the other. In view of these circumstances, expenditures that were solely due to National Employment Service activities or to the work of the Unemployment Insurance Commission were charged accordingly and the remainder of the expenditures were charged originally to this vote and were subsequently apportioned between the two services (on a percentage basis where necessary); and the following details relate to both expenditures from this vote and Vote 536.

As of March 31, 1947, there were 8,493 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Trotter, L. J., Chief com- missioner (Oct. 1)	\$ 12,000 00		Ashley, C. J.	2,580 00	
Bisson, J. G., Chief Com- missioner	9,000 00		Asselin, A.	2,520 00*	
Ritchie, G. W., Commis- sioner (l.w.p., Jan. 1) ..	8,000 00	\$ 643 95	Atkin, W.	2,400 00	
Tallon, R. J., Commis- sioner	8,000 00	704 95	Baignee, M.	2,400 00	
Alexander, M. L.	2,520 00*		Bailey, T. G.	2,460 00	
Allen, E. W.	2,460 00		Baillargeon, J. O.	3,300 00	887 72
Allen, W. M. P.	2,580 00		Baird, H.	3,660 00	482 05
Alley, G. D.	2,400 00		Ball, R. W.	3,000 00	
Altamas, F. J.	3,840 00*		Ballantyne, W. M.	2,460 00	1,136 36
Anderson, M. G.	2,400 00		Banks, C. H.	3,120 00	
Anderson, R. G.	3,240 00*		Banting, E. D.	2,700 00*	
Anderson, W. G.	2,460 00*		Barclay, R. G.	5,700 00	453 75
Appleton, E.	2,520 00*		Baril, J. F.	2,400 00	
Archibald, W. G.	3,000 00*	316 56	Barker, W. H.	3,600 00	417 89
Argyle, J. V.	4,200 00	929 78	Barnett, L.	2,400 00	
			Bartlett, J. A.	2,580 00	
			Barton, R. W.	3,300 00	454 71
			Barton, S.	3,000 00	
			Bastien, H. (Oct. 4)	2,700 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bate, R. M. J.	3,240 00		Brosseau, V.	2,940 00*	
Batsford, W. B.	2,520 00		Brown, A. F.	3,600 00	644 26
Beach, J. E.	2,580 00	1,004 26	Brown, M. D. S.	2,460 00	
Beatty, R. L.	3,300 00		Brown, R.	4,500 00	
Beauchamp, A. W.	2,400 00		(including \$900 paid from Vote 109)		
Beaudoin, O. (May 23) ..	2,400 00		Bruneau, J.	2,460 00	
Beaudry, G. J.	2,880 00	606 19	Bryce, T. W.	2,400 00	
Beaulieu, C.	2,880 00		Buckley, G. A.	3,600 00	
Beck, R. M.	2,460 00	395 34	Bullard, W.	2,940 00*	
Beckwith, E. R. (Apr. 10)	3,420 00		Burke, G. R.	2,400 00	
Begg, W. T.	2,880 00	358 95	Burns, A. C.	3,000 00	
Belanger, M. A.	2,580 00		Burns, J.	2,580 00	578 25
Belec, A. J.	2,580 00	569 35	(transferred to Dept. of National Revenue, Jan. 1)		
Bell, G. A. J.	2,400 00		Burns, J. H.	2,400 00	
Bellefeuille, J. C. M. ...	2,940 00*		Burrows, W. J. H.	2,544 00*	
Bellemare, C.	2,700 00		Butcher, A. G.	2,484 00*	
Belliveau, F.	2,580 00		Butler, C. N.	2,700 00*	
Belyea, C. M.	3,000 00	602 23	Butler, P. St. G.	2,400 00	
Benham, M. B. (trans- ferred to Dept. of Veterans Affairs, Mar. 25)	2,460 00		Butt, F. C.	2,580 00	
Bennett, H. W.	2,424 00*		Bygate, C. M.	2,580 00	
Bennett, J.	2,400 00*		Cabana, M.	2,880 00	
Benson, E. J.	3,300 00		Cadotte, M.	2,400 00	
(Nov. 24)			Caine, G. W.	2,424 00*	
Bergeron, E.	2,400 00		Cale, R. A. G. (July 1) ..	3,000 00	
Bergevin, L. M.	3,300 00	919 66	Calver, H. S.	2,724 00*	828 50
Berry, H. O.	3,600 00		Cameron, P. I.	2,640 00	
Berube, J. A.	2,424 00*	874 58	Campbell, M.	2,880 00	885 28
Bibeau, R. R.	3,300 00	1,317 51	Campbell, E. M. (Mar. 21)	2,544 00	
Biggs, M. H.	2,880 00		Carmel, M.	2,880 00	568 23
Black, A.	2,424 00		Carnill, W.	3,720 00*	
Black, H. R.	2,400 00		Carson, H. C. (June 13).	3,000 00	
Black, W. P.	2,940 00		Carigan, J. T.	2,424 00*	
Blanchard, B. R.	2,820 00*		Cartledge, A.V. (June 5).	2,400 00	
Blondin, A. A.	2,880 00	470 40	Carvolth, G. W. (May 16)	2,400 00	
Boily, F.	2,880 00*		Caswell, A. M.	2,880 00	
Boisvert, G. A.	2,724 00*	447 21	Caswell, I. R.	2,460 00	
Boisvert, R.	2,580 00		Catcart, G.	2,700 00	
Booker, G. A.	2,400 00*		Cave, H. E.	2,880 00	
Booth, A. E.	2,424 00*	423 73	Caya, J. J.	2,580 00	348 83
Bouchard, J. O.	2,580 00		Chabelle, F. X.	3,000 00	
Boucher, O.	2,940 00		Chadwick, W. H.	2,580 00	
Boudreau, O. L.	2,640 00		Chales, G.	2,580 00*	
Bound, F. G.	2,640 00		Charbonneau, F.	2,400 00	
Bourgoin, J. W.	2,580 00		Charbonneau, L.	2,580 00	
Bourque, R. R. J.	2,460 00	2,107 11	Charette, E.	2,880 00	397 41
Bouthillier, A. J.	3,600 00	376 92	Charon, G. E.	3,000 00*	
Boutin, A. E.	2,400 00		Charon, J. E.	2,460 00	
Bouttell, M. E.	2,460 00		Chartrand, L. P.	3,300 00	
Bouvrette, B.	2,400 00		Chayer, J. E.	2,580 00*	
Bowers, R.	3,120 00		Cherry, E. E.	2,460 00*	
Bowlin, P. R.	3,000 00	2,164 41	Chevalier, F. X.	2,400 00	
Boyd, J. A.	2,400 00		Christie, D.	3,240 00	395 45
Boyer, C. W.	3,120 00		Clark, D. G.	2,580 00	
Boyle, A. E. (Jan. 1)...	3,000 00	1,220 77	Clarke, K. G.	2,424 00*	
Brabant, L. G. H.	2,400 00		Clarke, R. F.	3,240 00*	
Bradbury, E. R.	3,420 00*	673 40	Clarkson, P. K.	2,580 00	
Bradley, J. D.	2,640 00		Clarry, A. G. (July 1)...	3,000 00	
Bradley, L. W.	2,580 00		Cline, S. W.	3,000 00*	
Brant, F. W.	3,000 00*		Cloutier, J. B.	2,580 00	
Bricault, A. C.	3,600 00	956 63	Coghlan, J. J. (Sept. 1) ..	2,700 00	
Brittain, A. A.	2,580 00	629 82	Cole, G. M.	3,300 00*	1,175 26
Brochu, A.	2,400 00		Cole, R. A. G. (July 1) ..	3,000 00	

DEPARTMENT OF LABOUR

K-13

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Collins, A. B.	3,240 00*	1,356 98	Dickson, G. L. (June 1) ..	2,700 00	
Collins, G. S.	4,500 00		Dill, O. B. (Mar. 19)....	2,580 00	
Collins, R. G.	2,580 00		Dillon, E. M.	2,400 00	461 16
Compton, J. F.	3,300 00	494 60	Dion, M.	3,000 00	
Cody, W. F.	3,300 00		(Part-time) (Mar. 31)		
Conlon, H.	3,000 00*		Dionne, E. A.	3,300 00	
Connely, G. E.	2,460 00		Dolan, W. F.	2,580 00	
Connolly, T. L.	2,940 00*		Dorval, J. P.	2,484 00*	
Conroy, T. J. E.	2,640 00*		Doughty, H. A.	2,400 00	
Consitt, F. H.	2,460 00		Downing, G. M.	3,240 00*	845 02
Cooney, A. E.	3,000 00		Doyle, M. G. (May 8)...	2,400 00	
Cooper, N. R.	2,880 00	390 53	Drasse, R. G.	2,400 00	
Copeland, R. K.	2,700 00		Dubrule, M.	2,580 00	
Coristino, H. B.	2,580 00	664 19	Dubuc, C.	4,080 00*	
Cornell, E. R.	3,000 00		Dubuc, E.	2,880 00	
Cornez, J.	3,000 00	386 05	Duchesne, George	2,400 00	
Cote, A.	3,600 00		Duchesne, Gillies	2,520 00*	
Cote, J. P. (Sept. 26)...	3,600 00		Duchesne, J. S.	2,640 00	
Cote, R.	2,460 00		Duckett, P. G.	2,700 00*	415 62
Cote, R. A. (July 1)....	3,000 00		Duff, H. O. (June 1)....	2,400 00	
Coulson, L. F. D.	2,940 00		Dufour, P. A. (Apr. 24)..	2,400 00	
Cournoyer, E. F.	2,640 00*		Dugas, L.	2,400 00	
Cowan, G. W.	2,400 00		Duncan, J.	2,580 00	
Coy, R. J.	3,240 00*	1,871 10	Duncan, W.	3,600 00	811 08
Craig, J. V.	2,460 00		Dunsmore, C. P.	3,600 00*	
Cressman, G. W.	2,580 00*		Dunsworth, M. M.	2,460 00	
Crosdale, R. G.	2,880 00	318 91	Dupont, J. A.	2,400 00	
Cumming, A. B.	2,460 00		Duquette, L. E.	2,580 00	
Cummings, B. W. (July 2)	2,400 00	339 57	Durocher, J. D.	2,820 00	390 58
Cunningham, L. P.	2,700 00*		Dwyer, J. F.	3,900 00*	938 34
Currey, N. M.	3,600 00	500 08	Eadie, M. (Oct. 1)....	3,000 00	
Curry, L. J.	3,900 00	947 34	Ede, J. P.	2,424 00*	
Cuthbert, T. H.	2,460 00		Elliott, E. F.	2,880 00	
Cutts, K. (Feb. 1)....	2,700 00		Elliott, W. M.	2,640 00	
Dalglish, A.	2,880 00		Ellison, O. E. T.	2,580 00	
Daly, W. J. (June 25)...	2,400 00		Elsdon, W. D. (July 1)..	2,400 00	
Danis, I.	2,580 00		Ennis, H. R.	3,240 00*	436 01
Dann, H. F.	2,580 00	902 04	Etchell, G.	3,240 00*	
Darling, C. (Part-time)...	3,600 00		Fabian, L. G. (July 1)...	3,000 00	
Darracott, W. H. L.	3,720 00*		Fabyan, F. E. (June 13).	2,700 00	
Dauth, H. T.	3,000 00		Falconer, P.	2,844 00*	480 85
Davidson, G. J. (June 8)	3,000 00		Farley, J.	2,580 00	
Davidson, J.	2,580 00		Farrell, W. W.	2,700 00*	
Davidson, M. A. (June 1)	2,700 00		Farrow, B. T.	2,940 00*	
Davidson, R. J.	2,400 00		Fecteau, J. C. L.	2,400 00	
Davis, S. G.	2,580 00		Fennell, R. J. (Apr. 14)..	3,000 00	
Davis, W. B.	3,300 00	309 05	Ferguson, A. M.	2,484 00*	
Davison, E. H.	2,640 00		Ferguson, F. P.	2,580 00	
Davison, W.	3,600 00	2,193 65†	Ferrier, A. R.	2,880 00	
Dawes, P. A.	2,700 00	336 98	Filshire, J. W. (July 24)..	2,400 00	
Day, H. N.	2,400 00		Finley, G. S. (July 1)...	2,400 00	
Decaire, M. D.	2,460 00		Fishbourne, T. A.	2,400 00	
De Grosbois, W. G. B..	3,300 00		Fitzpatrick, R. C.	2,580 00	306 55
De Lamezon, P. (Mar. 1)	2,400 00		Fleet, H. E.	3,060 00*	
Deraspe, A.	2,580 00		Fleury, J. O. L.	3,240 00*	
Desautels, G. D. (July 1)	2,400 00		Flint, C.	3,600 00	1,441 24
Deschamps, O.	3,420 00	382 07	Flowers, W.	2,580 00	
Desjardins, H. A.	3,000 00*		Foisy, Y. A.	2,580 00	
Deslauriers, D. P.	2,400 00		(transferred to Dept. of National Revenue, Nov. 16)		
Deslauriers, R.	2,400 00		Foley, A. F.	2,400 00	
Desormeaux, E. C.	4,500 00	1,026 64	Fonseca, G. G. (Mar. 31)	2,880 00	
Despatis, J. B. R.	2,400 00		Fontaine, E.	2,400 00	
Deylin, J. D.	2,400 00		Forbes, S. H.	3,000 00	
Dickie, W. H.	2,460 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Forbes, T. J. S.	2,580 00		Hare, H. R.	4,020 00*	2,395 55†
Ford, D. V.	2,484 00*		Harrington, F. G.	3,600 00*	
Forrester, W. L.	2,724 00*		Harris, J. C.	3,000 00*	
Fortier, E. H.	2,940 00*		Harrison, J. M.	2,640 00*	
Foster, J. R.	3,000 00		Hartie, R. H.	3,300 00	
Foster, S. H. (June 1) ..	2,400 00		Hartley, G. R.	2,580 00	345 30
Fournier, A. L.	2,400 00*		Hartley, R. P.	4,740 00	2,276 60
Foy, F. C.	2,880 00		Hartwell, E. L.	2,460 00*	
Fraser, W. (July 1)	2,400 00		Hay, D. W.	2,580 00	637 86
Frederick, A.	2,460 00	438 29	Hayes, R.	2,640 00	
Frenette, E. P.	2,484 00*		Heap, J. F.	3,240 00*	1,260 25
Froom, J. R.	2,700 00*		Heaps, A. A.	4,020 00	823 73*
Gagne, A.	3,240 00*	788 72	Hebert, J. E.	2,580 00	1,063 98
Gagne, J. L.	2,580 00		Heffernan, G. J. P.	3,600 00*	
Gagne, J. P.	2,640 00		Heller, C. W.	2,460 00	960 72
Gagnon, C. H.	2,424 00		Helm, E. W.	2,460 00	
Galarneau, P. A. (May 1)	2,700 00		Hibbert, B. K.	2,724 00*	
Galbraith, H. T.	2,700 00		Hillecoat, W. A.	2,580 00	335 64
Gaudette, J. A. P. F.	3,240 00*		Hincks, T.	2,400 00	
Gendron, J. A.	2,640 00*	483 20	Hitchcock, F. C.	2,880 00	1,626 78
Gerry, E. W.	2,580 00		Hodgins, H. S.	3,300 00	
Gibson, J. M.	2,880 00		Hodgson, N.	2,400 00	
Gibson, M. M.	2,880 00	1,080 52	Hogben, J. W.	2,460 00	500 70
Gilbert, I.	2,400 00		Holly, G. F.	2,400 00	
Girard, J. L.	2,580 00		Holly, T. M.	2,820 00	
Girardot, F. R.	3,240 00	316 98	Holmes, W. M.	2,820 00	
Girouard, J. L. A.	3,240 00*	1,787 49	Hood, A. W.	3,000 00	
Giroux, G.	2,580 00		Horn, S. (July 1)	2,400 00	
Goodall, G. B.	2,940 00		Horning, E. L.	2,580 00	732 20
Goodman, H. E.	3,120 00		Horrobin, W.	3,540 00	
Goss, R. W.	3,060 00*		Hosken, S. G.	3,300 00	
Goudey, R. A.	3,600 00	1,353 25	Houghton, E. J. (June 5)	2,700 00	
Gouin, H. T.	4,200 00	628 42	Houston, S. C.	2,400 00	
Goulden, A. E.	2,580 00	442 16	Howard, P. A. (trans- ferred to Dept. of Trade and Commerce, Oct. 1)	2,700 00	
Grandbois, G. A.	2,580 00		Hudson, C. R.	3,300 00	312 65
Graham, N. E.	2,700 00*	366 50	Hudson, H. C.	4,500 00	1,137 36
Grant, H.	2,400 00		Hughes, J. N. W.	2,460 00	
Gray, J. E. (June 16) ..	2,700 00		Humphries, H. A. W. ...	2,424 00*	
Gray, L. H.	2,580 00		Hunt, A. E.	2,460 00	361 51
Gray, R. E.	2,460 00*		Hurley, H. P.	2,400 00	
Gray, R. M.	2,400 00		Hutchinson, G. H.	2,460 00	668 51
Gregoire, A. H.	3,420 00*	374 00	Hyder, F. W.	2,460 00	625 74
Gregory, M. (July 1) ...	2,400 00		Ingersoll, G. M.	2,580 00	
Grenier, L.	2,460 00		Ireland, A. G. (May 2) ..	2,700 00	
Grenier, P. (Dec. 25) ...	3,180 00		Irving, A. J. (Dec. 22) ..	3,180 00	
Griffin, E. H.	2,460 00	1,229 77	Irwin, D. K.	2,400 00	
Grodeland, J. I.	2,400 00		Isabel, L. A. W.	2,520 00*	720 66
Groulx, R. H.	3,000 00	886 08	Jackson, D. M. (July 1).	3,000 00	
Guay, J. T. M.	4,500 00*	542 09	Jackson, J. L.	4,140 00	
Guertin, M.	2,820 00*		Jackson, R. E.	2,880 00	
Guertin, R.	2,400 00		Jalbert, J. B.	2,580 00	
Guilbault, A. A.	2,460 00		Jefferess, A. H.	2,580 00	
Guillot, J. A. (June 13).	2,400 00		Jenkins, W. T.	2,400 00	
Guy, J. A.	2,520 00*		Johnson, J. A.	3,600 00	
Guyon, H.	2,820 00		Johnston, R. L. H.	2,400 00	
Haggman, L. F.	2,580 00		Johnston, S. B.	2,424 00*	
Halford, W. E. G.	2,400 00		Johnston, W. D.	2,460 00	406 16
Hall, C. L.	3,720 00*	440 07	Joly, J. V.	2,460 00	504 75
Hall, R. H.	3,300 00*	415 30	Jones, C. L.	2,700 00	
Halstead, W.	2,400 00		Jones, E. L.	2,640 00	
Hambly, M. A.	2,580 00		Jones, L. C. (July 9) ...	2,700 00	
Hamilton, D. K.	2,700 00*				
Hamilton, F. A.	2,460 00				
Hamilton, R. A.	3,300 00	1,066 52			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Jones, P. G.	3,840 00*	691 22	Lush, J. G. (Mar. 31)	2,424 00*	441 65
Joyce, C. W.	2,460 00		Lynn, J.	2,520 00*	
Kane, D. A.	2,424 00*		Lyons, K. G.	2,640 00	
Keating, J. P.	3,420 00	534 28	Lysecki, J. J.	3,000 00	314 87
Keetch, H.	3,900 00*		MacAuley, P. N.	2,880 00	754 47
Ken, R.	4,500 00		MacBride, M. H.	3,180 00*	1,363 85
Kenmure, J. W.	2,460 00*		MacCarthy, R.	2,700 00	
Kesson, W. M.	2,580 00	588 21	MacCracken, J. A.	2,460 00	
Kidd, G. H.	2,580 00		MacCrimmon, P. C.	2,460 00	
Kieffer, G.	2,400 00		MacCulloch, F.	2,580 00*	
King, A. C. D.	2,640 00*	723 95	MacDonald, G. A. (July 1)	3,000 00	
King, N. E.	2,520 00*		MacDonald, J. F.	2,580 00	
Knight, A. R. (May 20) .	2,400 00		MacDonald, J. K.	2,400 00	
Kristjansson, J. F.	3,000 00	573 07	MacDonald, W. S.	2,880 00	839 65
Kyle, S. H.	2,880 00*		MacDonnell, D. J.	2,460 00	
Labelle, P. A.	3,000 00		MacGregor, H.	3,120 00	1,315 47
Laberge, E. P.	4,500 00	1,525 47	MacIntosh, F. C.	2,400 00	
Lacasse, V.	2,880 00		MacKay, F. E.	2,460 00	485 10
Lacombe, A.	2,400 00		MacKay, H. M.	2,400 00*	
Laflamme, J. A. (June 4)	2,700 00		MacKenzie, D. S.	2,400 00	
Lafleur, L. M. G.	2,700 00		MacLean, A. B. (June 1)	2,700 00	868 92
Lafond, L. J.	3,000 00	664 58	MacNeill, J. C.	2,580 00	
Lafortune, T. J. (Oct. 9)	2,760 00	729 24	MacPhail, L. L.	2,700 00*	1,037 97
Laframboise, J. R.	3,000 00		MacVicar, G. D.	3,000 00	
Lahaie, B.	2,460 00		Maisonneuve, J. P.	2,880 00	522 94
Lake, H. I.	2,580 00		Manary, A. V.	2,880 00	681 70
Laliberte, G.	2,400 00		Mangan, M. F.	2,880 00	
Lalonde, S.	2,400 00		Manson, F. E.	2,580 00	
Lamarre, N. G.	2,880 00*		Maranda, C. R.	2,400 00	
Lambert, P. E.	2,880 00	957 15	Marchessault, H.	2,580 00	
Lambert, T.	2,640 00*		Marentette, J. C.	2,520 00	
Landon, C. S.	3,180 00*	882 65	Marier, J. (transferred to Wartime Prices and Trade Board, Apr. 23)	3,000 00	
Lang, P.	2,664 00*		Marion, J. R.	3,240 00*	891 02
Langelier, M.	2,400 00		Marion, P. G. R.	3,240 00	
Langevin, J. I.	3,180 00*	1,225 74	Marsh, K. E.	3,480 00*	572 32
Langlois, R.	3,000 00		Martin, S. G.	3,000 00	
Larsen, W. M.	2,880 00		Massue, J. G. N.	2,580 00	
Lashbrook, S. C. (July 12)	2,400 00		Mathews, B. J.	2,580 00	
Lauzon, G. A.	2,400 00		Mayall, W.	3,720 00*	
Lawrence, C. E. O.	2,400 00		Mayer, C. S.	2,760 00	
Lawson, G. F.	3,240 00*	1,321 98	McBeath, A. B.	2,580 00	1,160 73
Laycock, H. O.	2,580 00*		McCadden, C.	2,460 00	724 25
Leahy, A. P.	3,120 00*	1,784 93	McCaughy, J. (Jan. 22)	2,820 00	1,637 41
Leblanc, J. A.	2,460 00	1,130 35	McCauley, R. M.	2,400 00	
LeChasseur, G.	3,360 00		McCauley, G. A.	3,120 00	
Lee, F. R. (July 15)	2,400 00		McCausland, C.	2,880 00	956 89
Leitch, E.	2,400 00		McCormick, E. S.	2,484 00*	
Lemay, A. G.	2,580 00	1,337 93	McCormick, M. E.	2,544 00	
Lemieux, Y.	2,580 00		McCorquodale, J. A.	2,400 00	
Lessard, C. C.	2,400 00		(Sept. 26)		
Linegar, J.	3,000 00*		McCreath, C. M.	3,300 00	487 10
Linnell, W. H.	2,460 00	912 26	McCullach, D. G.	3,000 00	
Little, A. J.	2,424 00*		McCunn, R. F. (Aug. 2)	2,700 00	
Little, W. H. (Apr. 21) .	2,400 00		McDaid, R. M.	2,700 00	330 34
Livingston, H. S.	2,700 00		McDonald, A. L.	2,580 00	772 24
Lizotte, J. A.	4,020 00		McDonald, J. C. E.	2,460 00	531 70
Lockerby, G. J. (July 8) .	2,400 00		McDonall, M. H.	2,700 00	
Loggie, J. H.	2,700 00*		(July 1)		
Loiselle, R.	2,400 00		McFarquhar, C. C.	3,300 00	710 62
Lote, F. J.	2,724 00*	303 05	McGee, E. R.	2,400 00	
Lough, G. A.	3,480 00*		McGillivray, F. E.	2,880 00*	
Loughlin, J.	2,460 00*				
Luders, T. C.	3,300 00	704 85			
Lukey, R.	2,400 00	466 08			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McGregor, J.	3,120 00	1,239 05	Neville, G. E.	2,484 00*	1,888 80
McGregor, K. R. (July 2)	3,000 00		Newton, J. A.	2,400 00	
McGregor, O. F.	2,580 00		Nichols, R. G. (July 1)...	2,400 00	
McKay, E. M.	2,400 00		Nicholson, A. L.	2,400 00	
McKay, F. A.	2,916 00*	821 06	Nicholson, H. C.	2,580 00*	337 07
McKeever, A. (July 1) ..	2,400 00		Nicholson, J. J. (July 1) ..	2,400 00	
McKenna, D. J. (June 1)	2,400 00		Nicol, J. de C.	3,360 00	
McKinstry, W.	4,740 00	2,081 51	Nicol, W.	2,580 00	
McLaren, S. H.	6,300 00*		Noakes, A. E.	2,460 00	
McLaren, W. L.	2,580 00	786 62	Noel, I. (l.w.p. Jan. 1)...	2,424 00*	
McLaughlin, D. H.	3,360 00*	432 22	Norman, D. L.	2,460 00	917 73
McLaughlin, L. M.	2,424 00*		Normandin, L. P.	2,940 00*	
McLean, N. A.	2,580 00		O'Brien, S. B.	2,400 00	
McMordie, W.	2,460 00	942 12	O'Gorman, M. L.	3,360 00*	604 84
McNeill, R. C.	3,000 00		Oliver, H. C.	2,460 00	
McRoberts, O.	2,580 00		Oliver, R.	2,640 00*	
McTeer, W. S. (May 21)	2,400 00		Olver, E. H.	2,700 00*	
Mellis, W. H. L.	3,000 00*		O'Neill, H. M.	2,580 00	1,205 18
Meloche, J. A.	2,400 00		O'Neill, M.	2,880 00*	
Merrill, E. L.	3,900 00*	337 58	Ord, G. L.	2,880 00	
Merritt, C. M.	2,460 00	443 87	Osier, J. E.	2,580 00	
Metcalfe, K. S.	2,640 00		Ott, E. A.	2,580 00*	
Michaud, W. R.	2,820 00		Quellette, W.	2,460 00	
Miller, W.	2,400 00	320 81	Quimet, A. L.	2,580 00	1,267 47
Mills, A. P. C. (trans- ferred to Dept. of National Revenue, Mar. 20)	2,580 00		Ovenden, H. D. E.	2,940 00*	
Milton, A. V.	2,580 00	955 45	Owens, W. M.	2,580 00	
Mitchell, E. N.	3,300 00	505 57	Page, H. J.	2,400 00	
Moden, E. G.	2,640 00*		Palk, R. D. (Oct. 1)....	2,580 00	
Moffatt, K. P.	3,120 00		Panser, R. C.	2,424 00*	398 62
Monahan, J. J.	2,400 00		Parent, J. G. R.	3,240 00*	800 78
Monforton, P. N.	2,400 00		Park, A. A.	2,700 00*	
Moore, N. C.	2,580 00	1,201 20	(transferred to Dept. of National Revenue, Dec. 18) ..		
Moraw, W. C.	2,700 00	653 25	Parker, E. J.	2,400 00	950 33
Morgan, M. R.	2,460 00		Parker, J. H.	2,580 00	
Morin, J. S.	2,400 00		Parsons, S.	2,640 00*	
Morissette, G. O.	2,424 00*	374 46	Partriquin, E. H.	2,400 00	
Morley, E. S.	2,880 00*		Patenaude, L.	3,300 00	
Morris, E. L.	3,120 00*	2,188 82	Paterson, W. G.	2,880 00	
Morrison, C. R.	3,240 00*	1,052 27	Payn, T. V.	2,400 00	
Morrison, G. M.	4,200 00	1,103 10	Pelletier, A.	2,580 00	704 82
Morrison, M. K.	3,000 00*		Perry, A. J.	2,400 00	
Mortimer, R. C.	2,400 00		Petrimoult, L. A.	2,580 00	
Morton, J. T.	2,700 00*		Phelan, P. G.	2,580 00	
Motard, L. R.	2,700 00		Philleys, H. C.	2,460 00	
Mudge, C. A.	3,120 00		Phillips, T. A.	3,240 00*	2,108 91
Muhlstock, A. W.	2,460 00*		Picard, S.	3,720 00*	
Muirhead, W. D.	2,424 00*	1,538 45	Pippy, W. H. (July 2)...	2,400 00	
Munro, H. N. (June 4) ..	2,700 00		Pitre, J.	2,640 00	
Munro, J. F. (May 1)....	2,400 00		Pitt, W.	2,424 00*	
Murdoch, R. W. (July 1)	2,400 00		Poirier, J. L.	2,580 00	
Murley, J. B.	2,640 00*	372 78	Poitrass, L. E.	2,580 00	
Murphy, D. F.	3,300 00	989 42	Pollock A. T.	2,640 00	
Murphy, M. L.	2,400 00		Pomfret S. J.	3,120 00	
Murray, A. G.	2,580 00	874 21	Porter, W. D.	2,824 00*	463 55
Murray, M. K.	2,400 00		Poyser, J. R.	3,300 00	
Murray, N. R. (July 1) ..	2,700 00		Prada, L.	2,700 00*	
Murray, R. A.	2,400 00		Pratt, R. F.	3,300 00*	
Nash, T. H.	3,660 00*		Prefontaine, J. A.	2,940 00	943 96
Neil, H. C. J.	2,424 00*		Prefontaine, L.	6,000 00	327 86
Nesbitt, T. B.	2,460 00	653 56	Price, E. B.	2,460 00	1,089 42
Neveu, A. O.	2,880 00		Primeau, G. J.	2,824 00*	
			Primeau, M. R.	2,880 00*	
			Proctor, G. H. (Aug. 7) ..	2,700 00	

DEPARTMENT OF LABOUR

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	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Purdy, G. H.	2,580 00	1,102 22	Selkirk, W. A.	3,240 00*	
Purser, H. M.	2,460 00		Senecal, E.	2,700 00	
Putman, C. E.	2,700 00	521 55	Sevigny, J. P.	2,424 00*	
Quilty, S. P.	2,940 00*		Sewell, F. F.	2,580 00	
Rackham, A.	3,300 00*	424 01	Shannon, W. L.	2,400 00	
Racicot, L. P.	2,580 00	630 65	Sharrer, J. A.	3,000 00	2,451 68
Radford, T. B.	3,060 00*	1,315 61	Shaw, H. C.	3,300 00	
Radke, A.	2,580 00		Shaw, O. J.	4,080 00	912 39
Ramsay, W.	2,580 00*	706 41	Shaw, S. O.	2,400 00	
Raper, C. S.	3,300 00*	1,306 65	Shearer, G. I.	2,820 00	
Reed, H. H.	2,640 00*		Shepard, S.	2,580 00	
Reid, G. P.	3,600 00	568 98	Simmons, A. E.	2,460 00	840 36
Reid, H. N.	3,000 00*		Simons, L. G.	2,400 00	472 75
Reid, J. A. R.	2,460 00		Simpson, W. J.	2,580 00	320 16
(transferred to Dept. of Transport, Oct. 1)			Sims, R. H.	3,300 00*	860 00
Relph, H. S.	4,560 00	1,250 15	Sinfield, E. W.	3,300 00	441 76
Remillard, A.	2,544 00*		Sladen, R. V.	3,360 00*	
Renaud, J. A.	2,580 00		Smith, A. J.	2,460 00	559 27
Rene de Cotret, F. R.	3,600 00	733 09	Smith, C. E.	2,880 00	606 89
Retallack, N. M.	3,000 00		Smith, E. A. (June 16) ..	2,400 00	
Rettie, J. E.	2,400 00		Smith, E. E.	3,300 00	1,601 90
Rhodes, F. C.	2,400 00	432 00	Smith, F. O.	2,424 00	
Richard, M.	2,400 00		Smith, G. A.	2,880 00	830 50
Richardson, W. E.	3,000 00		Smith, H. W.	2,400 00	
Ricks, L. J.	2,400 00		Smith, J. E. (June 1)	2,400 00	
Riley, W.	2,580 00	317 76	Smith, J. J.	3,000 00	
Robb, G. R. (July 1)	2,400 00		Smith, K. (July 1)	2,400 00	
Robert, R.	4,500 00		Smith, M. C.	2,700 00*	
Roberts, O. D.	2,460 00		Smith, R. M.	2,460 00	
Roberts, W. M.	3,600 00	2,033 30	Smitten, W.	3,240 00*	1,731 54
Robertson, J. E.	2,424 00*		Smyth, W. J. E.	3,000 00*	
Robillard, G. A. F.	2,580 00		Spencer, H.	2,400 00	
Robinson, H. L.	3,240 00*		Sproule, P. M.	2,580 00	510 23
Rodier, P. E.	3,300 00	379 50	Stephenson, D. J.	3,900 00	
Roh, A. K.	2,400 00		Stephenson, N. L.	2,400 00	
Rose, M. K.	2,460 00*		Stevenson, R.	2,700 00*	733 92
Ross, A. C.	2,880 00		Stewart, H. M.	2,460 00	418 03
Ross, W. E. (July 1)	3,000 00		Stewart, J. H.	2,760 00*	
Rosson, H.	2,424 00*		Stewart, W. A.	2,820 00	
Rous, M. E. (July 10) ..	2,400 00		Stickle, W. G.	2,700 00*	
Roy, J. P.	2,460 00	616 19	Stockner, W. V.	3,024 00*	
Roy, J. S.	3,900 00*	582 53	Stone, W. G.	2,700 00	1,331 80
Roy, P. (June 19)	2,400 00		Stratton, H. C.	3,300 00*	
Roy, Robert	2,400 00		Street, G. E.	3,300 00*	
Russell, H. J.	2,580 00		Stuart, D. A.	2,460 00	832 33
Russell, W. J.	3,000 00	337 76	Suffield, H. G. (Nov. 19)	2,580 00	340 60
Rutherford, W. D.	2,400 00		Sullivan, B. G.	6,000 00	1,460 61
Rutherford, W. K.	5,100 00*	637 90	Summers, M. R.	2,700 00*	
Rutledge, J. B.	2,580 00		Sword, J. B. D.	2,580 00	
Ryan, J. P.	3,300 00*		Tache, A. D.	4,140 00	
Ryan, W. J.	3,120 00		Tanguay, A. J. P.	2,580 00	
Ryde, J. A. N.	2,700 00*		Tassie, J. S. G.	2,820 00	
Rymer, D.	2,580 00	373 60	Tellier, G.	3,000 00	
Sabine, C. M.	2,400 00		Temple, J. W.	4,500 00*	870 62
Saint-Cyr, J. L.	2,580 00		Theberge, R.	2,400 00	
St. Laurent, J. E.	2,880 00		Therault, A.	3,000 00	873 82
Sanderson, T. K. (Mar. 6)	3,000 00	776 83	Therault, R. J.	2,484 00*	
Saunders, A. E. (Mar. 31)	2,880 00		Thomas, A. S.	2,580 00	
Saunders, Y. T.	2,580 00		Thomas, D. R.	2,400 00	
Savignac, J. (May 1)	2,400 00		Thomas, E. W.	3,780 00	
Savignac, R.	2,580 00		Thompson, A. E.	2,400 00	
Scott, G. H.	2,580 00	1,219 24	Thompson, H. J.	2,940 00*	
Scott, W. G.	3,000 00	1,348 66	Thomson, W.	3,300 00	
Seguin, J. E. G.	3,780 00*		Thrusell, E. F. (June 1)	2,400 00	
			Tosland, A. L.	4,020 00	961 09

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Toupin, J. P. A. (July 1)	2,400 00		Watt, R. N.	2,700 00	
Tousignant, J. H.	2,520 00		Wayling, G.	3,240 00*	1,372 38
Townsend, F. J.	3,000 00		Webb, E. F.	2,700 00*	
Toy, J.	2,400 00		Webb, E. V.	2,400 00	
Trainor, C. J.	2,400 00		Weir, J. W.	2,640 00*	
Treleaven, K. N.	3,780 00*		Wells, J. C.	2,400 00	
Tremblay, E.	2,424 00*		Welsh, E. A.	3,300 00*	
Tremeer, F. A. M.	2,520 00		Welter, F. L.	3,240 00*	1,038 42
Trent, R. O.	2,520 00		Wetherall, J. W.	3,000 00*	
Trent, W. A. D.	2,880 00*		Wetmore, G. B.	2,460 00	902 89
Trepanier, M. B.	2,400 00		Whamond, G. H.	2,580 00	968 84
Trotter, A. S.	2,424 00*	912 58	Wheeler, W.	2,520 00	
Trowbridge, S. A.	2,484 00*		Whitaker, P. A.	3,000 00	
Trudeau, J. A.	2,400 00		White, F. J.	5,040 00	2,254 35
Trudelle, J. A.	3,240 00	1,634 59	Whitehead, M. B.	2,424 00*	
Tuckett, G. W.	2,880 00		Whiting, E. V.	3,120 00*	
Turootte, L.	2,400 00		Whittaker, W. D.	2,460 00	
Turley, T.	2,880 00*	1,761 10	(Feb. 15)		
Turnbull, W.	2,820 00*	1,347 78	Wilkinson, J. T.	2,424 00*	
Turton, W. R. (Feb. 17)	2,544 00		Williams, A. (July 1)...	2,400 00	
Tweedley, F. S.	2,520 00	549 92	Williams, E.	3,000 00*	
Vachon, J. O.	2,400 00		Wilson, A. G.	2,580 00	
Valens, H. H.	2,700 00		Wilson, C. C.	2,700 00	
Valliere, R.	2,400 00		(transferred to Dept. of Fisheries, June 11)		
Vance, D. A.	2,580 00		Wilson, D. D. (May 14)	3,000 00	
Van Larken, T. J.	2,700 00*		Wilson, V. S.	2,460 00	335 00
Varley, J. H.	2,700 00		Winter, G. E.	2,580 00	448 03
(transferred to Dept. of Veterans Affairs, May 1)			Winter, G. T.	2,940 00*	
Vezina, R.	2,580 00		Womersley, W. (July 28)	2,400 00	
Villeneuve, J. A.	2,400 00		Wood, A.	3,540 00*	420 08
Villeneuve, V. V.	2,400 00		Wood, A. E.	3,300 00	809 59
Vogan, J. J.	2,700 00		Wood, D. S. (June 6)...	2,700 00	
Waite, E. J.	2,700 00		Wood, James E.	3,000 00	1,297 89†
Wakefield, W.	2,424 00*		Wood, Joseph E.	2,820 00	
Waldram, E. L.	2,400 00	598 40	Wood, N.	2,580 00	
Walker, J. B.	3,000 00		Wright, F. M.	2,400 00	
Warde, L. Ste. C.	2,724 00*		Wright, S. C.	3,300 00*	1,868 48
Wares, D. E.	2,400 00		Wright, W. E.	3,000 00	736 05
Warrior, R. W.	2,580 00	1,349 18			

†These items include amounts of \$407.06 charged to Vote 512 and \$2,769.45 to Vote 921.

Of the above employees, the following were receiving living allowances as at March 31, 1947, at annual rates listed: W. L. Forrester, \$300; J. A. Johnson, \$1,200; G. A. Smith, \$300; E. V. Whiting, \$480.

As at March 31, 1947, 24 employees whose salary rates were under \$2,400 per annum were receiving living allowances as follows: 2 at \$1,500; 3 at \$1,200; 2 at \$480; 17 at \$300.

P.C. 100/6173, September 21, 1945, authorized the payment of an allowance of \$250 per month to H. W. Firth, part time representative, Employment Service and Unemployment Insurance Branch, Dawson, Yukon Territory.

During the fiscal year, minor overpayments of salaries occurred, due, in practically all cases, to the fact that the necessary information with respect to separations did not reach Treasury in time for adjustments to be made. The Administration is endeavouring to secure repayment.

The following employees whose salary rates were under \$2,400 on March 31, 1947, were paid travelling expenses of \$300 or over: L. P. Adam, \$1,121.11; L. Albright, \$923.29; E. C. Anderson, \$1,226.28; R. G. Annand, \$420.32; E. Arbour, \$133.10; H. C. Archambault, \$638.17; R. N. Atkinson, \$435.05; A. K. Baker, \$1,007.19; P. O. Balthazar, \$411.17; C. W. Barry, \$303.18; L. R. Beaulieu, \$432.77; J. R. G. Beaumier, \$847.24; R. Beaugard, \$819.53; G. Bell, \$482.90; G. Belle, \$759.26; L. M. Bellemare, \$467.22; S. J. Berklund, \$754.79; J. D. Bernard, \$1,062.31; J. G. Bernier, \$1,029.47; P. Biggs, \$357.74; R. R. Bird, \$1,643.46; J. E. Blackburn, \$734.64; J. H. Bouchard, \$910.89; L. Bouchard, \$935.28; A. Boudreau, \$461.41; H. O. Boufford, \$561.97; R. H. Boyce, \$198.09; R. J. Bryan, \$638.77; S. C. Bryant, \$465.05; J. A. Burke, \$356.05; C. S. Butcher, \$1,932.37; W. J. M. Caird, \$1,405.28; E. G. Cannon, \$601.07; A. H. Carmichael, \$1,289.05; J. O. Carpentier, \$781.44; E. Carr, \$1,081.42; J. M. Cassels, \$308.10; J. O. Chapdelaine, \$521.68; R. V. Chapman, \$814.04; J. O. Charlebois, \$386.33; M. Chartray, \$527.67; P. L. Chaisson, \$441.82; H. K. Chisholm, \$786.68; E. Chouinard, \$915.74; H. L. Coles, \$871.30; H. T. Colpitts, \$856.36; C. K. Connery, \$305.85; J. C. Cottrill, \$1,005.94; A. Cowan, \$447.80; E. J. Crookshanks, \$435.58; L. V. Cullinan, \$310.30; E. A. Cyr, \$738.82;

R. G. Cyr, \$936.10; J. P. R. D'Anjou, \$713.43; H. Daoust, \$686.05; J. E. Davis, \$932.63; L. R. Delahunt, \$488.51; E. F. Denton, \$1,085.91; F. A. Dubenski, \$1,406.57 (charged to Vote 921); P. Dufresne, \$316.97; G. Dupierre, \$522.94; J. E. Dupre, \$436.64; W. A. Ego, \$445.15; L. R. Forbes, \$475.50; C. M. Fox, \$899.22; W. J. Freeman, \$500.20; G. H. B. Frere, \$432.12; J. H. Gagnon, \$632.42; H. Garlick, \$401.45; H. Gascoyne, \$595.20; A. Gauthier, \$433.01; G. Gellibrand, \$399.30; S. C. Godden, \$666.40; R. C. Godfrey, \$1,278.60; J. Govan, \$350.03; A. B. Handley, \$2,324.62; H. G. Hawkins, \$698.85; H. D. Hay, \$949.92; D. S. Heron, \$419.45; J. G. Hill, \$375.67; D. H. Hilton, \$544.92; J. C. Hogan, \$750.89; E. H. Hollaman, \$1,280.93; V. Holliday, \$732.55; H. Hopper, \$920.69; L. E. Hudon, \$888.60; J. Hudson, \$485.10; R. W. R. Hughes, \$342.73; E. C. Hulks, \$306.45; V. G. Hurst, \$782.59; H. Johnston, \$1,208.19; J. W. Johnston, \$355.19; J. C. Jordan, \$1,145.97; G. S. Jory, \$895.04; R. M. Kennedy, \$579.41; W. G. Kenyon, \$1,292.87; R. J. Kimmitt, \$704.16; J. H. Kirk, \$947.34; C. Kirkness, \$535.45; C. D. Knowlton, \$1,053.87; A. L. Lacoste, \$418.01; N. H. Laing, \$680.30; R. Lark, \$843.80; L. P. Larochelle, \$458.33; C. Lawie, \$1,002.11; J. E. G. Lebel, \$1,164; L. P. Lebel, \$336.59; M. Lefebvre, \$711.13; G. Lemay, \$497.70; T. Lessard, \$1,364.36; G. L'Hercault, \$538.79; A. E. Lockerbie, \$515.78; G. Lockhead, \$369.86; D. A. MacDonald, \$398.25; E. MacDonald, \$362.55; R. A. MacDonald, \$329.09; R. H. MacDonald, \$810.18; D. C. MacDougall, \$335.85; J. A. MacNeil, \$436.23; R. J. MacTavish, \$1,355.50; G. J. C. Mailhot, \$339.53; A. Mainville, \$1,098.85; R. Marcotte, \$350.30; B. Mark, \$703.08; F. Maynard, \$508.58; J. S. McClements, \$487.47; J. R. McCormick, \$353.05; G. B. McGhee, \$338.20; W. A. McGill, \$724.55; H. A. McIntyre, \$1,421.99; M. McIrvine, \$1,079.18; C. M. McKay, \$985.98; E. N. McLellan, \$1,401.49; A. C. McQuaid, \$930.40; F. Mears, \$311.13; W. F. Meehan, \$640.31; J. A. Meindl, \$2,228.41 (charged to Vote 112, \$567.78; Vote 921, \$1,660.63); E. Metivier, \$319.07; J. E. Michaud, \$799; P. Mintz, \$198.59; L. A. Morache, \$633.98; B. C. Morrison, \$673.45; M. E. Morrison, \$485.65; H. Mosley, \$1,115.70; W. A. W. Muir, \$519.59; C. W. Muirhead, \$1,395.94; H. S. Murray, \$379.62; W. S. Nairn, \$791.57; G. Newfield, \$486.62; L. A. Niblett, \$723.99; R. J. Nicolle, \$454.73; O. A. Noble, \$992.12; C. W. Oberlin, \$479.32; C. C. Ogilvie, \$305.85; D. Owen, \$498.69; J. N. Page, \$534.60; E. F. Palmer, \$1,094.16; J. M. Parker, \$303; A. J. Parsons, \$348.13; B. Pearson, \$493.52; R. W. Peel, \$344.85; J. B. Pharand, \$392.12; F. W. Pilgrim, \$324.51; R. E. Pilon, \$696.09; H. R. Plewes, \$849.96; T. Poolton, \$609.90; J. A. Potvin, \$522.50; L. Poulin, \$434.95; W. J. Powell, \$856.72; J. Primeau, \$596.96; G. E. L. Raymond, \$832.62; E. Reeves, \$1,206.45; A. B. Reid, \$975.52; G. W. Reid, \$505.75; R. J. Reid, \$802.94; T. H. Reid, \$359.15; I. Rene De Cotret, \$566.88; R. V. Ricketts, \$944.40; E. A. Risto, \$560.73; E. Robitaille, \$443.30; J. M. Roper, \$505.60; J. A. E. Roy, \$474.18; J. L. Roy, \$329.88; W. R. Rudd, \$408.30; G. H. Ruffee, \$333.17; J. H. Runyon, \$432.93; R. H. Ruth, \$651.11; C. C. Ryan, \$837.32; H. A. Saint-Amand, \$1,108.95; J. H. L. Saint Germain, \$349.10; J. P. Samson, \$315; G. Savage, \$569.82; L. Savard, \$359.02; C. E. Sawyers, \$472.29; P. F. Scammell, \$819.65; K. R. Scobie (included under Civil Service Commission, Vote 484); J. W. Shannon, \$525.81; H. C. Shirley, \$32.75; R. E. Slade, \$1,075.76; F. S. Smith, \$1,193.47; P. J. Smith, \$1,362.56; I. C. Softley, \$755.24; E. G. Steeves, \$1,155.30; J. A. Stephure, \$1,269.90; R. G. Stoddart, \$543.07; E. J. Story, \$429.25; W. H. Stratford, \$501.27; J. S. Taylor, \$930.80; R. Thibault, \$475.91; E. J. K. Topley, \$1,283.82; R. Tougas, \$373.12; S. E. Trueman, \$1,297.98; I. G. Turnbull, \$506.19; T. R. Turner, \$1,789.12; T. S. Tyson, \$1,027.66; J. E. Underhill, \$797.41; B. Vanier, \$335.67; L. P. Verreault, \$1,751.88; M. Verrette, \$406.30; H. L. Viel, \$340.76; G. W. Wallace, \$436.65; M. E. Webster, \$589.06; A. L. Weiler, \$829.55; W. H. Wells, \$1,075.02; D. A. White, \$816.70; H. H. Williamson, \$452.63; H. J. Woods, \$306.07; W. E. Woollacott, \$1,481.28; C. J. Young, \$694.29; E. G. Yundt, \$416.42.

In addition to the above, travelling expenses of \$300 or over were paid to other than Commission employees as follows: Hon. L. Cannon, \$1,506.60; Hon. W. J. Lindal, \$932.57; A. C. MacKay, \$354.80.

Salaries and wages were paid to casual employees as follows: for distribution of unemployment insurance books, benefit claims, and for compilation of head office master index, \$580,259.83; caretakers paid through the Department of Public Works, \$107,781.32; replacement of employees on military leave, \$8,017.99.

A Professional and Special Services. Legal fees, \$33,461.23; medical fees, under authority of P.C. 2/6795 of August 26, 1943, for examinations of workers subject to compulsory transfer under National Selective Service Civilian Regulations, \$775; court costs, \$1,760.22; fees for personnel of Courts of Referees and Unemployment Insurance Advisory Committee, \$76,842; Canadian Corps of Commissionaires for services rendered in Local and Regional Offices, \$85,805.52; sundries, \$141.85.

Legal fees of \$1,000 or over were paid as follows: G. W. Bowman, \$1,173.91; E. Courchesne, \$4,284; M. H. Fortier, \$4,164.27; J. D. McNish, \$1,349.41; L. E. Parent, \$1,954.83.

B Commissions to Post Office Department. Commissions were paid under authority of P.C. 114/5687, July 2, 1942, at the rate of 6/10ths of one per cent of sales of stamps and meter impressions. Payments represent commissions on total sales of \$52,337,487.26.

C Printing and Stationery. The Department of Public Printing and Stationery received an amount of \$628,457.89, the Department of Public Works, \$8,056.84.

D Unemployment Insurance Stamps. Payments were made to the Canadian Bank Note Co., Ltd.

E Unemployment Insurance Books. Payments were made to the Department of Public Printing and Stationery.

- F Travelling Expenses.** In addition to travel costs itemized elsewhere under this vote, this allotment includes: travelling expenses for other than Government employees, \$7,281.94; per diem allowances, including reimbursement for time lost, \$4,008.68; bus and street car fares, \$17,852.70; and accountable advances, \$153.88. The latter represents advances for travel made to employees which are to be accounted for in 1947-48. Travelling expenses of employees include charges for air travel amounting to \$7,293.40, payments for which were made to the Trans-Canada Air Lines.
- G Freight, Express and Cartage.** Expenditures comprise: air transportation of goods, \$404.25; freight and express, \$30,605.77; cartage, \$9,827.26; sundries, \$24.35. Suppliers receiving \$5,000 or over: Canadian National Express, \$15,121.63; Canadian Pacific Express Company, \$10,497.24.
- H Equipment.** Acquisition of furniture, furnishings and fixtures amounted to \$143,683.42, educational equipment to \$995.80, and office equipment to \$78,224.21, while maintenance charges were as follows: motor trucks, \$137.31; furniture, furnishings and fixtures, \$6.25; office equipment, \$9,482.46. The foregoing expenditures include \$112,778.16 paid through the Department of Public Works, and \$115,646.86 paid through the Department of Public Printing and Stationery for furniture, maintenance of equipment and office equipment. Suppliers receiving \$5,000 or over: Imperial Typewriters of Canada, \$19,675.11; Office Specialty Manufacturing Co., Ltd., \$6,465.46; H. H. Popham & Co., Ltd., \$5,185.09; Steel Equipment Co., Ltd., \$14,097.85; J. & J. Taylor Ltd., \$8,588.25; Valiquette Distributors, Ltd., \$19,085.36; Westboro Wood Workers Reg., \$11,633.31.
- I Telephones, Telegrams and Postage.** Charges for various services were: telephone rentals, \$105,499.51; long distance telephone calls, \$81,215.55; telegrams, \$49,662.25; postage, \$479,332.78; messenger service, \$1,737.08; armoured car delivery service, \$8,977.72. Suppliers receiving \$5,000 or over: Alberta Government Telephones, \$7,281.73; Bell Telephone Company, \$102,816.23; Brinks Express Company of Canada, \$6,380.75; British Columbia Telephone Company, \$15,044.05; Canadian National Telegraphs, \$31,419.92; Canadian Pacific Telegraphs, \$14,592.62; Dominion Government, Post Office Department, \$479,322.78; Government Telegraph Service, Department of Public Works, \$6,648.27; Manitoba Telephone System, \$9,043.09; Maritime Telephone Company, Ltd., \$12,589.39; New Brunswick Telephone Company, Ltd., \$11,851.42; Department of Telephones, Saskatchewan, \$5,173.67.
- J Alterations, Maintenance and Repairs—Buildings.** These payments were made through the Department of Public Works. Buildings where repairs and alterations cost over \$2,000 are: Halifax, Knights of Columbus Hostel, \$2,371.76; Moneton, Westmorland St., Humphrey Building, \$6,865.39; Montreal, Blumenthal Building, \$2,237.78; Ottawa, No. 5 Temporary Building, \$24,101.40; Brantford, 37-39 Dalhousie St., \$6,532.31; London, Old Advertiser Building (Northern Life Building), \$6,073.31; Toronto, Brock Building, \$9,468.84, Hyslop Building, \$71,042.84, Keene Building, \$3,199.02; Windsor, Essex St. West, Coral Gables, \$2,160.55; Fort William, Old Post Office, \$8,922.81; Winnipeg, Customs House, \$5,925.50, Maw Block, \$2,939.04; Duncan, Nanaimo Public Building, \$4,948.26; Vancouver, Old Vancouver Hotel, \$14,628.60. Suppliers receiving \$5,000 or over: Allan & Viner, \$7,871.30; Bennett-Pratt, Ltd., \$5,467.40; Citizens' Rehabilitation Council of Greater Vancouver, \$8,000; T. Eaton Co., Ltd., \$6,589.06; Thomas Fuller Construction, \$15,290; Evan S. Martin, \$6,123.67; E. J. Simpson, \$6,948.65; Robert Strang, \$7.82.
- A contract, amounting to \$127,542, was awarded to Bennett-Pratt, Ltd., for alterations to the Hyslop Building, Toronto, Ont. Payments in the current year were \$61,463.32 and payments to date, \$126,542.
- K Rents.** Buildings, \$726,479.01; office equipment, (embossing and addressing machines) \$5,484.42. The expenditures include payments made through the Department of Public Works amounting to \$724,824.51. Suppliers receiving \$5,000 or over: Atlantic Utilities, Ltd., \$5,309.63; Beattie-Cadillac-Chevrolet-Oldsmobile Ltd., \$9,139.91; Bell Telephone Co. of Canada, \$5,700; Mrs. Rose Blumenthal, \$9,000; Citizens' Rehabilitation Council of Greater Vancouver, \$9,637.83; Concord Realty Ltd., \$5,250; D. W. Dick & Co., \$8,601.20; City of Edmonton, \$16,873.26; Edmonton Credit Co., Ltd., \$22,650; Fabrique Saint Brendan, \$9,380.02; Freres de Saint Gabriel, \$6,300; Granville Estate No. 2, Limited, \$11,841.30; Hanson Bros. Realty Corp., \$15,408; John Beven Hay, \$11,244.55; Estate George W. Hyslop, \$11,970; Imperial Oil, Ltd., \$9,918; J. B. Langlois & Hormisdas Langlois, \$6,000; London & Western Trust Co., Ltd., \$11,003.04; Estate J. J. Mackay, \$5,400; Province of Manitoba, \$6,480; Bank of Montreal, \$7,200; National Health Association, \$12,580; Presbyterian French Mission, \$5,179; City of Quebec, \$7,080; Read Building, Ltd., \$15,525; Republic Investments, Ltd., \$28,000; Royal Edward Laurentian Hospital, \$6,055; Saugunay Telephone Co., \$5,280; J. J. Sequin, \$13,000; Jack Singer & Abraham Belzberg, \$8,998.50; Spadina Investments, Ltd., \$27,902.52; Stock Exchange Building Corporation Ltd., \$20,410.78; Walter Woodall, \$7,000.
- L Advertising and Publicity.** Expenditures comprise: newspaper advertising, \$123,694.73, and radio services, \$9,748.19. R. C. Smith and Son, Limited, received \$129,423.30.
- M Miscellaneous and Current Expenses.** Expenditures comprise: gasoline, \$553.23; oil and grease, \$58.20; heat, \$9,596.70; electricity, \$50,376.15; water (including water rates), \$7,350.36; laundry and towel service, \$164.95; subscriptions to newspapers and periodicals (including occasional individual purchases), \$2,982.95; Government Officers' Guaranty Fund, \$3,445.27; miscellaneous, \$13,159.94. The expenditure includes payments made through the Department of Public Works as follows: heating, \$9,548.90; light and power, \$50,376.15; water, \$7,350.36; sundries, \$33.30.
- Hydro-Quebec received \$10,116.75.

Vote 117 (and Vote 632, Further Supplementary Estimates) Government's Contribution to the Unemployment Insurance Fund	15,200,000 00
Expenditures	\$ 15,200,000 00

The Government's contribution to the Unemployment Insurance Fund, under the provisions of the Unemployment Insurance Act, 1940, as amended, represents one-fifth of the aggregate credits to the fund—which were derived from (1) sale of stamps, \$41,151,322.22; (2) contributions paid other than by stamps, \$34,972,605.63; and (3) fines and penalties exacted under the Act, to September 30, 1946 only (sec. 77 (1) as amended), \$2,257—after deducting refunds of contributions made under the provisions of the Act, \$108,896.94.

From the above figures it will be noted that the Government's contribution amounted to \$15,203,457.58, so that, after applying the amount of the above vote, there remains an undischarged liability of \$3,457.58.

Vote 118 Advances to Workers under Section 91 of the Act.....	\$ 50,000 00
Expenditures	nil

This vote was provided for the payment of advances of a recoverable nature to workers seeking employment. No advances were made during the current year.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 3,988 00
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SPECIAL

Vote 119 To provide for Relief Projects (undischarged commitments).....	25,000 00
Expenditures	\$ 4,544 89

Under the provisions of the Relief Act, 1932, agreements were entered into with the Provinces, except Prince Edward Island, for the purpose of providing a measure of self-sustaining relief to families, who would otherwise be in receipt of material aid, by placing such families on the land. Renewal agreements under the Relief Acts of 1934, 1936 and 1940, provided for continuity of settlement made under former agreements and also for additional placement of families. In organized municipalities, the Dominion, Province and Municipality concerned, each contributes one-third of the maximum amount provided under the agreements. In unorganized municipalities, the Dominion and the Province share equally in the expenditures.

The following amounts were paid to the Provinces: Quebec, \$4,439.11; Manitoba, \$105.78.

DEMOBILIZATION AND RECONVERSION

Vote 512 (and Vote 914, Supplementary Estimates) Administration re Placement of Labour Planning; co-ordination of training; hastening of demobilization of skilled workers; Civil Reinstatement Act and consolidation and completion of mobilization cases and records			
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	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	349,895 79	349,895 70	283,113 25
Other Pay-list Items	16,604 30	16,604 30	870 81
Fees and Allowances	7,500 00	7,500 00	
Travelling Expenses and Living Allowances	40,000 00	40,000 00	20,320 35
Telephones, Telegrams, Postage, etc.	11,500 00	13,500 00	12,167 95
Printing, Stationery and Supplies	29,000 00	27,000 00	2,613 91
A Advertising and Publicity	120,000 00	120,000 00	69,750 63
B Fees, Allowances and Expenses of Board Members	15,000 00	15,000 00	2,032 50
Miscellaneous	10,500 00	10,500 00	10,065 05
	\$ 600,000 00	\$ 600,000 00	\$ 400,934 45

As of March 31, 1947, there were 107 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Angus, W. G. (Mar. 31) .. \$	3,600 00		Hereford, H.	6,500 00	
Arnold, W. C. (May 22) ..	5,000 00		Hills, A. J. (Mar. 31) ..	4,200 00	
Berry, R. B. (Oct. 1)	3,600 00		Hinchey, R. S. (Nov. 1) ..	3,000 00	534 01
Blair, M. P. (Feb. 12) ...	3,600 00	\$ 411 80†	Hooper, J. P. (Aug. 1) ...	3,600 00	
Butler, J. (Mar. 31)	2,880 00		Lacoste, L. J. (Mar. 31) ..	3,000 00	705 00
Carroll, G. R.	3,000 00		Lawrence, A. R.	4,200 00	1,418 40
Chadderton, H. C.	3,000 00	526 90	MacKinnon, M. M.	3,000 00	472 22
Chicoine, J. H. (May 1) ..	2,820 00		MacLeod, J. W. (Mar. 31)	4,200 00	
Cooper, N. R. (Aug. 1) ..	3,600 00		Martin, L. (Mar. 31)	2,580 00	
Crabb, H. P.	2,880 00	461 85	Martin, W. A. (Oct. 1) ..	3,900 00	
Cunningham, J. F. (Sept. 22) ..	2,400 00		Masson, P. A.	3,840 00	
Davis, R. J. (June 9)	3,600 00		McDonnell, L. (Oct. 1) ..	4,020 00	
Dupuis, H.	4,800 00	316 75	McGee, G. H.	3,600 00	644 36
Dwyer, M. (Nov. 1)	4,500 00	1,573 75	McNinch, A. S.	3,000 00	
Eaton, F.	4,500 00	400 00	McPherson, C. D. (July 1)	4,020 00	
English, R.	2,580 00		Mingo, E. (Mar. 31)	2,580 00	
George, A. (July 16)	4,200 00		Mooney, E. J. (Aug. 16) ..	3,900 00	
Gibson, G. A. L.	4,000 00	337 20	Parent, P. R.	3,600 00*	
Gill, H. (transferred to Unemployment Insur- ance Commission, Oct. 1) ..	2,400 00	322 70	Pereira, A.	3,600 00	
Glackmeyer, C. E.	3,060 00		Ranger, R.	6,000 00	2,726 07†
Goulet, P.	7,000 00	789 44†	Retson, G. C.	2,820 00	562 40
Grant, J. D.	3,000 00	1,646 88	Rintoul, A. E. (Mar. 31) ..	3,000 00	759 36
Grier, M.	3,000 00		Ritchie, G. W.	3,600 00	
Gunn, J. S.	3,000 00	573 65	Robinson, C. C.	3,600 00	
Harris, A. B. (Mar. 31) ..	3,900 00		Ross, S.	5,100 00	1,258 63
Haythorne, G. V.	5,800 00	1,540 56	Smelts, F.	2,700 00	
Henderson, R. K. (July 1)	3,600 00	374 73	Symonds, C. S. (Oct. 1) ..	3,000 00	574 82
Henley, C. S.	3,600 00	1,773 85†	Tache, A. de G. (trans- ferred to Unemploy- ment Insurance Com- mission, May 1) ..	4,500 00	
Henning, W. J. (June 5) ..	2,520 00		Thomas, W. R. (July 1) ..	3,600 00	
Hereford, F. M.	3,600 00		Wilson, F. C. (Mar. 31) ..	2,460 00	
			Wood, B. F. (June 23) ...	6,500 00	374 10

† These items were charged to Vote 112, \$2,043.57; Vote 516, \$1,468.42 and Vote 921, \$1,471.94.

The following employees, whose annual salary rates were under \$2,400 on March 31, 1947, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: A. A. Heaps (included under Vote 116); A. G. Malcolm, \$368.78; His Honour Judge J. C. Reynolds, \$876.

A Includes payments to the Department of Public Printing and Stationery of \$7,433.47 for the printing of pamphlets.

B R. Turnbull who served on a per diem basis of \$15, plus actual and reasonable living expenses when absent from his place of residence in connection with his duties as a member of the National Selective Service Advisory Board, received travelling and living expenses of \$359.30.

Suppliers receiving \$5,000 or over: R.C.A. Victor Company, Limited, \$18,901.87; R. C. Smith & Son, Limited, \$36,621.02.

Vote 513 Manpower Statistics Unit

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	83,284 80	83,284 80	57,449 16
Other Pay-list Items	7,125 20	7,125 20	490 07
Cartage, Freight and Express	1,000 00	1,000 00	310 52
A Machine Rentals	20,000 00	20,000 00	13,748 50
Printing, Stationery and Supplies	12,000 00	12,000 00	1,728 81
Travelling Expenses	500 00	500 00	
Miscellaneous	2,000 00	2,000 00	438 61
	\$ 125,910 00	\$ 125,910 00	\$ 74,165 67

As of March 31, 1947, there were 34 salaried employees being paid from this account. C. J. Sly was receiving a salary at an annual rate of \$2,880, inclusive of war duties supplement, on that date.

A Payments were made to International Business Machines Co. Ltd., Toronto.

Vote 514 National Registration—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus).....	294,331 44	292,331 44	143,399 84
Other Pay-list Items	14,093 56	14,093 56	1,505 05
Printing, Stationery, Equipment and Supplies.....	8,000 00	8,000 00	4,014 09
A Travelling Expenses	200 00	200 00	
Telephones, Telegrams, Postage, etc.....	1,000 00	1,000 00	665 30
Cartage, Freight and Express	1,500 00	1,500 00	781 80
Advertising	5,000 00	4,500 00	
Miscellaneous	500 00	3,000 00	1,400 71
	<u>\$ 324,625 00</u>	<u>\$ 324,625 00</u>	<u>\$ 151,766 79</u>

This vote provided for expenses of maintaining a registry of manpower and womanpower to assist in the control and placement of labour under the National Selective Service Civilian Regulations, P.C. 2796, April 24, 1945. The Registry includes records compiled by National Registration under the National War Services Act, c. 22, 1940. The National Registration Regulations and amendments thereto were revoked by P.C. 3449, August 14, 1946.

As of March 31, 1947, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: W. G. Dewar, \$2,460; R. E. MacAskill, \$2,700.

A Travelling expenses of \$300 or over were paid to: R. E. MacAskill, \$937.74; L. P. Monfils, \$757.37. The amounts were charged to Vote 519.

Vote 515 (and Vote 915, Supplementary Estimates) National War Labour Board and Regional Boards

	Estimates	Allotments	Expenditures
Temporary Assistance and Remuneration (including Cost of Living Bonus)	374,926 00	366,726 00	309,677 29
Other Pay-list Items	313 00	1,513 00	1,365 87
Telephones, Telegrams, Postage, etc.	10,000 00	14,000 00	13,009 13
Advertising	5,000 00	5,150 00	3,554 57
A Printing and Stationery	8,000 00	8,500 00	7,296 89
B Travelling Expenses	40,000 00	39,350 00	24,381 68
C Miscellaneous	10,000 00	13,000 00	12,531 96
	<u>\$ 448,239 00</u>	<u>\$ 448,239 00</u>	<u>\$ 371,817 39</u>

This vote provided for the administrative expenses of the National War Labour Board, consisting of representatives of employers and employees, established to administer the Wartime Wages Control Order, authorized by P.C. 9384, December 9, 1943, for the purpose of stabilizing wages at fair and reasonable rates and regulating the payment of the cost of living bonus.

As of March 31, 1947, there were 86 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

Salary rate	Travelling expenses	Salary rate	Travelling expenses
Alexander, R. N. \$ 2,700 00		Henwood, G. B. 4,800 00	
Allen, K. H. 2,580 00		(Mar. 31)	
Belanger, A. 5,000 00	\$ 931 84	Hollingsworth, G. A. 3,000 00	
Bell, J. P. (Oct. 15) 5,000 00		(Mar. 8)	
Bendickson, H. E. 3,600 00		Lebrun, H. C. (May 14). 5,000 00	
Bruce, G. (Mar. 31) 2,580 00		Ley, W. H. 5,000 00	
Bussiere, A. (Mar. 31) ... 3,500 00	677 75	MacDonald, V. C. (Aug. 1) 2,400 00	
Cain, W. C. (Mar. 31) ... 3,000 00		MacPhail, A. C. 2,600 00*	1,224 27
Campbell, W. F. (Mar. 3) 2,580 00		Margison, C. R. (Mar. 6). 3,600 00	
Farmer, P. 4,500 00		McClelland, J. A. 8,000 00	
Forgie, R. (Jan. 25) 2,700 00	309 74		

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McGeough, M. H.	4,500 00		Purcell, T. W.	2,580 00	
(Mar. 31)			Roger, F. B. (transferred to Dept. of External Affairs, Mar. 20)		
McKelvey, M. T.	2,580 00		Shaw, C.	2,640 00	
Mercier, J.	2,580 00		Smith, A. J. (Mar. 31) ..	3,120 00	
Metzler, J. B. (Mar. 31) ..	2,676 00		Williams, T.	3,600 00	
Michaud, W. (Nov. 25) ..	2,580 00		Wilson, W. E.	3,000 00	
Miller, C. A. (Mar. 31) ..	2,676 00		Wright, M. W.	4,500 00	545 01†
Murchison, C. A. L.	6,000 00‡			4,000 00	363 99
Neilson, R. H.	6,000 00	726 86			
Nie, R. A.	3,120 00				

†This item was charged to Vote 530.

‡Part of salary charged to Vote 116.

The following employees, whose annual salary rates were under \$2,400 on March 31, 1947, or at date of separation (shown in parentheses) received travelling expenses of \$300 or over: K. L. Brown, \$737.02†; H. V. Kneen, \$915.09†; J. R. C. Patterson, \$399.88 (Aug. 7).

†These items were charged to Vote 519.

The following members of the National War Labour Board and Regional Boards, serving on a per diem basis of \$15, were paid allowances of \$1,000 or over: L. C. Campbell, \$1,770; J. Corbett, \$1,545; J. A. Gormley, \$1,185; W. Innes, \$1,065; J. F. Keen, \$1,845; G. H. Kirkpatrick, \$1,800; V. J. Leonard, \$1,185; H. W. Mackey, \$1,755; B. F. Morrice, \$1,590; M. O'Brien, \$1,680; E. Robson, \$1,470; C. M. Shaw, \$1,545; B. Showler, \$1,440; M. P. Susnar, \$1,545.

L. Dugas, serving on a per diem basis of \$40, received \$3,900.

A Payments were made to the Department of Public Printing and Stationery.

B Travelling and living expenses of \$300 or over were paid to the following members of the Boards: J. M. Bedard, \$371.05; W. E. Brunskill, \$721.84; J. Corbett, \$609.60; S. E. Dinsmore, \$352.15; L. Dugas, \$1,319.66; J. E. Gagnon, \$568.65; W. Innes, \$1,141.80; J. F. Keen, \$314.60; P. Lessard, \$524.23; S. C. Miffen, \$1,226.10 (including \$565.16 charged to Vote 530); B. F. Morrice, \$769.87; C. E. Payne, \$411.60; H. M. Sparks, \$432.10; M. P. Susnar, \$1,362.50; L. Thibault, \$594.75.

Travelling and living expenses of \$300 or over were paid to the following members of the Boards serving without remuneration: Hon. Mr. Justice M. B. Archibald, \$988.06 (including expenses authorized by P.C. 80/5000 of June 29, 1946); G. Hodge, \$2,199.45; Hon. Mr. Justice D. A. McNiven, \$625.57; Hon. H. Wright, \$652.74.

C H. W. Maisey received \$5,532.30 as verbatim reporter for the National War Labour Board.

Vote 516 (and Vote 916, Supplementary Estimates) Wartime Bureau of Technical Personnel

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	106,400 00	108,100 00	107,864 83
Other Pay-list Items	800 00	800 00	356 61
Advertising	750 00	750 00	7 10
Telephones, Telegrams, Postage, etc.	1,550 00	1,550 00	1,285 70
Printing and Stationery	1,500 00	1,500 00	310 63
A Travelling Expenses	16,400 00	14,700 00	5,459 04
Miscellaneous	500 00	500 00	246 89
	<u>\$ 127,900 00</u>	<u>\$ 127,900 00</u>	<u>\$ 115,530 80</u>

This vote provides for the administrative expenses of the Wartime Bureau of Technical Personnel established under authority of P.C. 780, February 12, 1941, for the purpose of organizing the placement of technical personnel in industry and co-operating with the Civil Service Commission in the placement of technical personnel in the government service.

As of March 31, 1947, there were 36 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: J. Bartlett, \$3,600; C. E. Beland, \$3,600 (transferred to Department of Reconstruction and Supply, March 7); G. H. Burdett, \$3,600 (Aug. 28); A. R. Cromwell, \$3,600 (Mar. 31); W. W. Cushing, \$3,600 (Mar. 31); J. M. Dymond, \$5,800; H. M. G. Garden, \$3,600 (May 15); R. H. Harcourt, \$3,600

(Mar. 31); R. M. Haultain, \$3,600; R. J. Herget, \$3,600; H. S. Kennedy, \$3,600; G. G. McEwen, \$3,600 (Mar. 31); G. G. Mills, \$4,200 (Nov. 1); I. S. Patterson, \$5,400 (May 22); J. C. Pratt, \$4,200; G. S. Roxburgh, \$3,600 (Mar. 31); D. R. Snider, \$3,600; J. A. Warburton, \$3,600; J. A. Wedge, \$3,600; D. Wyatt, \$3,600 (Sept. 20).

A Travelling expenses of \$300 or over were paid to: C. E. Beland, \$348.08; M. P. Blair (included under Vote 512); A. R. Cromwell, \$552.91; W. W. Cushing, \$434.35; J. M. Dymond, \$593.80; C. S. Henley (included under Vote 512).

Vote 517 Payments to the Provinces in respect of training skilled or semi-skilled workers for occupations connected with the war effort, including undischarged commitments of previous years			50,000 00
Expenditures		\$	15,554 21

The following payments were made: Nova Scotia, \$385.69; New Brunswick, \$73.18; Quebec, \$11,853.13; Ontario, \$2,050.18; Manitoba, \$23; Saskatchewan, \$75; Alberta, \$970.32; British Columbia, \$123.41.

Vote 518 To assist in meeting the extra costs of Universities in accelerating courses in medicine and dentistry and to provide financial assistance to students who are ineligible for assistance under the Dominion-Provincial Student Aid Plan			5,000 00
Expenditures			nil

Vote 519 (and Vote 917, Supplementary Estimates) Vocational Training—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	82,663 00	79,163 00	54,836 57
Other Pay-list Items	594 00	594 00	188 61
A Travelling Expenses	12,000 00	15,000 00	14,188 59
Telephones, Telegrams, Postage, etc.	2,500 00	3,000 00	2,595 58
Printing and Stationery	3,500 00	3,500 00	3,422 42
Miscellaneous	1,500 00	1,500 00	1,031 81
	\$ 102,757 00	\$ 102,757 00	\$ 76,263 58

This vote provided for the administrative expenses of vocational training carried on under the rehabilitation training program. The Provincial Governments directed the training, and were reimbursed for expenditures made under agreements entered into with the Dominion Government, from the five votes which follow this one.

As of March 31, 1947, there were 24 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements: G. M. Carty, \$3,120 (transferred to Civil Service Commission, Mar. 31); W. J. Gough, \$3,900 (Mar. 31); M. M. Graham, \$3,300; E. W. Johnson, \$2,580; A. J. Lemay, \$4,500 (Oct. 1); J. E. Lyon, \$3,900; A. C. Lyons, \$4,200 (Dec. 16); G. K. Smith, \$3,900* (transferred to Civil Service Commission, Mar. 31); R. F. Thompson, \$5,700*.

A Travelling expenses of \$300 or over were paid to: K. L. Brown (included under Vote 515); W. J. Gough, \$1,279.04; M. M. Graham, \$1,078.67; H. M. Haskett (included under Vote 109); E. W. Johnson, \$614.56; H. V. Kneen (included under Vote 515); C. R. Lee (included under Vote 109); A. J. Lemay, \$506.04; H. Lemay (included under Department of Finance, Vote 72); J. E. Lyon, \$1,929.57; A. C. Lyons, \$874.73; R. E. MacAskill (included under Vote 514); L. P. Monfils (included under Vote 514); G. K. Smith, \$692.55; R. F. Thompson, \$654.78.

Vote 520 Vocational Training—Payments to the Provinces under agreements respecting assistance to Vocational Schools, including undischarged commitments of previous years	2,500,000 00
Expenditures	\$2,442,167 50

The following payments were made: Nova Scotia, \$50,349.08; Prince Edward Island, \$85,300.06; New Brunswick, \$71,035.99; Quebec, \$595,462.25; Ontario, \$1,168,000; Saskatchewan, \$47,044.03; Alberta, \$244,352.96; British Columbia, \$178,210.01.

In addition, under the terms of P.C. 92/444 February 6, 1947, the Department of National Revenue was paid \$2,413.12 representing arrears of sales tax on purchases of equipment and supplies for Vocational Training Schools in Canada.

Vote 521 Vocational Training—Foremanship and Supervisory Training	50,000 00
Expenditures	\$ 16,160 41

The following payments were made to the Provinces: Quebec, \$9,197.38; Ontario, \$2,208.74; Alberta, \$706.50. Other expenditures were: advertising, \$2,362.90; printing and stationery, \$1,684.89.

Vote 522 (and (a) Vote 918, Supplementary Estimates; (b) Vote 688, Further Supplementary Estimates) Vocational Training for discharged members of Canada's Armed Forces, including undischarged commitments of previous years	13,950,000 00
Expenditures	\$ 13,048,632 11

The following payments were made to the Provinces: Nova Scotia, \$917,205.21; Prince Edward Island, \$63,117.50; New Brunswick, \$667,104.49; Quebec, \$1,685,416.36; Ontario, \$4,254,516.03; Manitoba, \$601,684.07; Saskatchewan, \$687,238.98; Alberta, \$1,003,701.06; British Columbia \$604,797.26.

P.C. 3211, May 3, 1945, authorized the Minister of Labour to acquire by way of purchase or otherwise from War Assets Corporation or any department of the Government of Canada, or other agencies, such buildings, machinery, machine tools and equipment as may be required for the vocational training of discharged members of the Armed Forces.

Expenditure amounting to \$1,958,783.71 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Under the terms of P.C. 92/444, February 6, 1947, the Department of National Revenue was paid \$113,197.07 representing arrears of sales tax on purchases of equipment and supplies for Vocational Schools in Canada.

Suppliers receiving \$5,000 or over: Hector Auger, \$11,785.42; Chrysler Corporation of Canada, Limited, \$24,165.98; F. W. Derbyshire, Inc., \$5,427.26; Dominion Government, Department of National Defence—Army Services, \$4,693.89; Air Services, \$16,788.41; National Film Board, \$26,902.33; Department of Public Printing and Stationery, \$21,594.76; Department of Public Works, \$9,901.27; Donahue Electric, \$10,085; General Motors of Canada, Limited, \$13,157.09; Ker and Ker, Limited, \$6,500; Province of Nova Scotia, Department of Labour, \$18,384; Province of Ontario, Department of Education, \$12,306.34; Ralph and Arthur Parsons, Limited, \$52,336; John Plaxton, Limited, \$6,665; Rudel Machinery Company, Limited, \$55,598.39; R. C. Smith & Son, Limited, \$16,679.24; Toronto Type Foundry Company, Limited, \$38,942.68; Westmount Realities Company, \$32,913.45.

Vote 523 Vocational Training—To provide for Dominion contribution towards replacement by a Province or Municipality of machinery used in War Emergency Training	1,250,000 00
Expenditures	\$ 3,096 68

P.C. 16 of January 4, 1946, authorized the Minister of Labour to contribute to the extent of seventy-five per cent of the purchase price of machinery or other training equipment purchased from War Assets Corporation by a province or municipality for the replacement of non-serviceable machinery or equipment used in vocational training schools or institutes established under the terms of War Emergency Training agreements entered into by the Dominion Government with the Provinces.

Payments were made to: Collegiate Institute Board, Ottawa, \$131.25; Province of Quebec, \$2,965.43.

Vote 524 Vocational Training—Payments to the Provinces under agreements with respect to training and retraining former war workers and capital expenditures for Vocational School buildings and equipment

	Estimates	Allotments	Expenditures
A Payments in respect of training.....	1,500,000 00	1,500,000 00	6,338 56
B Payments in respect of capital expenditures for Buildings and Equipment	3,000,000 00	3,000,000 00	
	<u>\$4,500,000 00</u>	<u>\$4,500,000 00</u>	<u>\$ 6,338 56</u>

A The following payments were made: Nova Scotia, \$843.38; Saskatchewan, \$3,730.73; Alberta, \$1,764.45.

B No claims were submitted by the Provinces.

Vote 525 Co-ordination of ship-loading and unloading operations at the Port of Halifax, N.S.

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus).....	8,580 00	8,580 00	8,181 43
Other Pay-list Items	50 00	50 00	14 04
Printing and Stationery	200 00	200 00	
Telephones, Telegrams, Postage, etc.....	500 00	500 00	267 42
A Travelling Expenses and Living Allowances.....	3,500 00	3,500 00	1,800 00
B Miscellaneous	40,000 00	40,000 00	23,176 98
	<u>\$ 52,830 00</u>	<u>\$ 52,830 00</u>	<u>\$ 33,439 87</u>

P.C. 3511, April 30, 1942, authorized the appointment of a controller of loading operations to co-ordinate all activities concerning ship-loading and unloading operations at the Port of Halifax, N.S.

As of March 31, 1947, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows: E. Gallant, \$2,580 (Mar. 1); W. F. Spring, \$4,500.

A W. F. Spring received a living allowance of \$1,800 in addition to salary.

B Includes payments of \$19,106.49 to Canadian National Railways for maintenance of bunkhouses.

Vote 526 Payments to the Provinces under agreements in connection with the cost of organizing and operating, where necessary, day nurseries, creches, recreation centres and like facilities.....

Expenditures\$ 300,000 00
110,954 31

P.C. 6242, July 20, 1942, authorized the Minister to enter into agreements with the Provinces for the operation of day nurseries and creches for the care of children whose parents were engaged in war employment. By mutual agreement between the Dominion and the Provinces concerned, this program was discontinued as of June 30, 1946.

Reimbursement of expenditures made in previous years is included in the above payments, which were made to the Province of Ontario.

Vote 527 Personnel Management Training Program..... 10,000 00
Expenditures\$ 2,335 36

This vote provides for continuation of payments to Universities under agreements originally authorized by P.C. 26/1840, March 10, 1942.

Payments were made as follows: University of British Columbia, \$847.11; Dalhousie University, \$582.07; McMaster University, \$467.18; University of Toronto, \$439.

Vote 528 (and Vote 919, Supplementary Estimates) National Joint Conference Board of the Construction Industry

	Estimates	Allotments	Expenditures
Temporary Assistance	4,500 00	4,500 00	4,500 00
Travelling Expenses	1,250 00	1,050 00	131 90
Telephones, Telegrams, Postage, etc.....	50 00	50 00	25 32
Printing and Stationery	100 00	300 00	211 63
Miscellaneous	100 00	100 00	
	<u>\$ 6,000 00</u>	<u>\$ 6,000 00</u>	<u>\$ 4,868 85</u>

J. L. Kingston was receiving a salary at an annual rate of \$4,500 as at March 31, 1947.

Vote 529 Expenses of Conferences with representatives of organizations of employers and employees on War Labour Policy.....	\$ 5,000 00
Expenditures	nil

No conferences were held during the year.

Vote 530 Wartime Labour Relations Board

	Estimates	Allotments	Expenditures
Temporary Assistance and Remuneration of Board Members.....	90,000 00	89,500 00	69,418 27
Telephones, Telegrams, Postage, etc.	3,000 00	4,500 00	4,110 05
Printing and Stationery	7,000 00	4,500 00	2,017 52
A Travelling Expenses	20,000 00	20,000 00	18,311 63
Miscellaneous	5,000 00	6,500 00	5,153 76
	<u>\$ 125,000 00</u>	<u>\$ 125,000 00</u>	<u>\$ 99,011 23</u>

This vote provided for the administrative expenses of the Wartime Labour Relations Board established under authority of P.C. 1003, February 17, 1944.

Excepting the Chairman and Vice-Chairman, who, being Judges of the Courts, served without remuneration, each member of the Board was paid \$15 per day for each day engaged on the work of the Board, plus travelling and living expenses when absent from his place of residence.

Hon. Mr. Justice S. E. Richards who received an expense allowance of \$166 per month, was paid \$1,476.50.

Gordon Bell who served on a basis of \$25 per diem, received \$1,300 as Controller of woodworking plants engaged in the manufacture of wooden containers (appointment authorized by P.C. 2503, June 18, 1946).

E. S. Brand received \$2,475, and H. L. Rowntree received \$1,400, as Controller and Deputy Controller, respectively, of Great Lakes Shipping (appointments authorized by P.C. 2556, June 20, 1946).

A Travelling and living expenses of \$300 or over were paid to: E. S. Brand, \$1,004.66; L. W. Brockington, \$595.05; E. R. Complin, \$444.70; D. Curtis, \$329.17; H. S. Johnstone (included under Vote 111); S. C. Miffien (included under Vote 515); Mr. Justice G. B. O'Connor, \$2,018.08; G. Picard, \$454.85; C. J. Richardson, \$309.25; H. Taylor, \$1,877.08 (includes \$1,132.72 charged to Vote 112); W. E. Wilson (included under Vote 515).

Vote 531 (and Vote 920, Supplementary Estimates) Dispersal, maintenance and removal of Japanese Nationals and other persons of the Japanese race

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance and Wages (including Cost of Living Bonus)	246,500 00	246,500 00	229,876 48
Other Pay-list Items	2,500 00	2,500 00	1,218 14
Telephones, Telegrams, Postage, etc.	25,000 00	25,000 00	24,008 14
Equipment	5,500 00	5,500 00	4,562 99
Miscellaneous	75,000 00	75,000 00	13,233 78
Printing and Stationery	8,000 00	8,000 00	4,451 17
Supplies and Materials	20,000 00	20,000 00	9,460 82
Transportation and Travelling expenses	27,500 00	27,500 00	19,702 97
	<u>410,000 00</u>	<u>410,000 00</u>	<u>306,514 49</u>

	Estimates	Allotments	Expenditures
Movement, Placement, Housing and care of Japanese—			
Education	65,000 00	65,000 00	49,113 29
Maintenance of Japanese	720,000 00	720,000 00	491,266 99
Transportation of Japanese	450,000 00	450,000 00	356,677 20
A Camp Expenditures	1,025,000 00	1,025,000 00	825,702 54
	<u>2,260,000 00</u>	<u>2,260,000 00</u>	<u>1,722,760 02</u>
B Expenses with respect to repatriation of Japanese Nationals and other persons of the Japanese race			
	1,630,000 00	1,630,000 00	1,131,733 81
	<u>\$4,300,000 00</u>	<u>\$4,300,000 00</u>	<u>\$3,161,008 32</u>

This vote provides for the expenses incurred in carrying out the provisions of P.C. 1271, February 17, 1942, and other related Orders in Council, which established the Japanese Division (formerly the British Columbia Security Commission) and assigned to it duties and powers to plan, supervise and direct the evacuation from the protected areas of British Columbia of all persons of the Japanese race, and provide for the maintenance of such persons.

P.C. 7355, December 15, 1945, amended by P.C. 268, January 23, 1947, authorized payment from this vote for administrative, transportation, repatriation allowances and other expenses in connection with the deportation to Japan of Japanese Nationals and naturalized or natural born British Subjects of the Japanese race of sixteen years of age or over and their dependents resident in Canada.

As at March 31, 1947, there were 61 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. The travelling expenses of these employees where the amount was \$300 or over, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, E. R.	\$ 3,600 00		King, G. T.	2,460 00	
Archibald, D. C. (Nov 1)	3,000 00	\$ 375 66	Kuwabara, E. H.	3,300 00	353 83
Beaudet, J. O.	2,880 00	1,122 23	Lister, J. N. (May 1)...	4,200 00	
Brown, M. L.	2,700 00		Lougheed, H. P. (Mar. 31)	3,000 00	
Burnett, J. M. (Oct. 1) ..	3,600 00		Mactavish, D. (Mar. 31)	3,600 00	438 45
Burns, J. S.	3,600 00	799 83	McKinnon, J. F.	5,500 00	1,571 82
Campbell, C. B.	2,880 00	647 66	Miller, S. M. (Mar. 31) ..	4,800 00	395 73
Clement, G. H.	2,580 00		Moryson, T. A. (June 21)	3,600 00	
Cowdrill, C. L. (Jan. 22)	3,000 00		Orford, T. C. A.	2,460 00	
Dawson, W. W.	3,600 00	462 60	Pickersgill, T. B. (Sept. 15)	5,700 00	
Ernst, F. L. (Aug. 16) ..	3,000 00	603 83	Saunders, D. (Feb. 1) ...	2,460 00	
Everson, W. E.	2,460 00	1,086 53	Shimokura, H. M. (July 1)	2,700 00	
Fisher, C. W.	2,580 00		Simmons, D. W.	3,600 00	
Francis, A. (Aug. 22) ...	4,800 00		Sneyd, H. S.	2,580 00	
Gilmour, H. H. (Feb. 17)	2,460 00		Spruston, R.	2,400 00	
Hartley, W. (Jan. 1)	3,600 00		Trueman, G. E.	3,500 00	
Haygarth, G. E. (Mar. 31)	2,400 00		Uchida, M. (Sept. 15) ...	2,700 00	
Kamitakahara, H. (Sept.			Venables, A. J.	3,000 00	
15)	2,700 00	342 76			

Of the above employees, the following were receiving living allowances at dates of separation (shown in parentheses) at annual rates listed: D. Mactavish, \$600 (Mar. 31); S. M. Miller, \$300 (Mar. 31).

The following employees, whose salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: F. Aydon, \$850.23; C. V. Booth, \$342.48; T. W. Cooper, \$499.88; R. L. Gale, \$498.94; C. K. Halonen, \$947.30.

The travelling expenses of A. Symes are included under Vote 505, Prisoners of War Labour Projects Annual Revolving Fund.

A Includes a payment of \$80,000 for occupancy for the period March 28 to September 30, 1942 of the premises owned by the Pacific National Exhibition Association, Vancouver, B.C. As these premises were subsequently occupied by the three Services of the Department of National Defence, P.C. 4857 of November 26, 1946 provided for settlement with the lessors by that Department and payment of the above amount to it for the period the premises were occupied by the Department of Labour.

B Expenditures comprise: salaries and wages—occidental (including cost of living bonus), \$6,283.56; other pay-list items, \$61.34; transportation of Japanese, \$661,396.22; miscellaneous administration costs, \$11,605.50; maintenance and care of Japanese, \$452,387.19.

PUBLIC ACCOUNTS: PART II

A summary of expenditures by projects follows:

	Administration	Movement, Placement, Housing and Care of Japanese	Total
Vancouver Head Office and General	98,654 33	91,429 44	190,083 77
*Self-supporting Establishments	266 71	27,999 26	28,265 97
British Columbia Industry	23 30	11,928 21	11,951 51
British Columbia Road Camps			
Greenwood	7,521 09	37,440 05	44,961 14
Kaslo	1,125 79	2,428 43	3,554 22
Lemon Creek	2,731 25	40,371 39	43,102 64
New Denver	32,587 00	250,135 23	282,722 23
Sandon		135 00	135 00
Slocan	26,539 95	176,346 70	202,886 65
Summer School		23 64	23 64
Tashme	30,245 42	169,664 56	199,909 98
Alberta	9,089 76	84,029 69	93,119 45
Saskatchewan	1,350 00	15,395 21	16,745 21
Moose Jaw	10,518 88	65,984 47	76,503 35
Manitoba	12,619 53	43,126 91	55,746 44
Ontario (Western)	5,573 15	92,702 71	98,275 86
Angler	2,845 91	21,481 50	24,327 41
Hearst	415 76	4,793 40	5,209 16
Neys	17,037 09	90,484 94	107,522 03
Ontario (Eastern)	15,802 88	311,257 88	327,060 76
Pingal	16,861 68	80,554 90	97,416 58
Quebec	11,526 95	70,545 66	82,072 61
Farnham	3,178 06	33,822 33	37,000 39
Maritime Provinces		678 51	678 51
	<u>\$ 306,514 49</u>	<u>\$1,722,760 02</u>	<u>\$2,029,274 51</u>

*The sites of the self-supporting establishments which were closed during the current year were Christina Lake, Bridge River Townsite, Lillooet, McGillivray Falls and Minto Townsite. These establishments were secured by the Japanese Division for groups of Japanese who were self-supporting to the extent that they supplied their own food, fuel, clothing and all maintenance repairs during occupancy and paid a share of the rent.

Expenditure amounting to \$79,214.25 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Suppliers receiving \$5,000 or over: Province of Alberta, Department of Education, \$36,230.02; Department of Public Welfare, \$2,374.10; Telephone Department, \$302.46; Arrow Lakes Hospital, \$6,060.50; Province of British Columbia, Collector of Institutional Revenue (Tuberculosis Patients, St. Joseph's Hospital, Vancouver, B.C.) \$147.90, (Patients Mental Hospital, Essondale, B.C.) \$10,936.35, Forest Branch, \$3,395.77; British Columbia Telephone Co., \$10,743.42; Canadian National Railways, \$53,114.15; Canadian Pacific Railway Co., \$923,206.48; Denver Light and Power Co., \$5,772.60; Exclusive Fish Market, \$5,650.86; Fitzsimmons Fruits Co., \$7,942.57; Imperial Oil, Ltd., \$8,647.25; Bing Lee, \$22,456.57; McGrath Trucking Co., \$6,253.76; National Light and Power Co. Ltd., \$7,773.11; New Denver Mercantile, \$6,347.26; New Denver and Silverton Meat Market, \$9,829.75; Royal Canadian Mounted Police, \$31,697.37; Saskatchewan Co-operative Creamery Association, Ltd., \$5,826.39; Shell Oil Co., Ltd., \$6,818.97; Slocan Community Hospital, \$7,401.95; Wm. and Alex. E. Stein, \$7,686.23; Swift Canadian Co., Ltd., \$20,865.07; Tashme Store (Japanese Division), \$14,001.60; Vancouver Central Clothing Committee, \$6,561.23; Western Grocers, Ltd., \$17,698.58.

Vote 532 Industrial Production Co-operation Board

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost-of-Living Bonus).....	54,240 00	86,977 05	85,977 05
Other Pay-list Items	760 00	760 00	160 98
A Travelling Expenses	36,000 00	21,262 95	17,247 42
Telephones, Telegrams, Postage, etc.	2,000 00	3,000 00	2,964 68
Printing and Stationery	3,000 00	2,000 00	862 37
B Advertising	47,000 00	29,000 00	17,766 29
Miscellaneous	5,000 00	5,000 00	1,184 82
	<u>\$ 148,000 00</u>	<u>\$ 148,000 00</u>	<u>\$ 126,163 61</u>

This vote provides for payment of the expenses of the Industrial Production Co-operation Board established under authority of P.C. 162, January 18, 1944, to promote and encourage the formation of labour-management committees to examine and consider means to improve and increase production in industry.

As of March 31, 1947, there were 32 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements: C. A. Baby, \$3,600; N. D. Brandon, \$3,600; E. A. Collom, \$3,600 (July 20); M. Doran, \$3,600; A. Elson, \$3,600; F. W. Evans, \$3,600 (Mar. 31); A. S. Farrell, \$3,600; W. P. Graham, \$3,600; E. Lajoie, \$3,600; H. B. MacMillan, \$3,600 (Mar. 31); P. A. Masson, \$3,840; C. J. Richardson, \$3,600*; H. E. St-Onge, \$3,600; P. E. Salter, \$3,600; N. D. Stuart, \$3,600; H. J. Waisglass, \$2,940*; S. J. G. Walton, \$3,600; R. A. Willson, \$3,600; D. M. Young, \$2,700; R. J. Zanettin, \$3,600*.

A Travelling expenses of \$300 or over were paid to: M. Doran, \$355.75; A. Elson, \$1,236.88; F. W. Evans, \$349.20; A. S. Farrell, \$2,498.98; W. P. Graham, \$1,048.72; E. Lajoie, \$1,430.25; H. B. MacMillan, \$906.96; P. A. Masson, \$474.57; C. J. Richardson, \$2,063.17; H. R. Rutherford (included under Vote 111); H. E. St-Onge, \$1,672.32; P. E. Salter, \$319.82; H. A. Spence (included under Vote 111); N. D. Stuart, \$509.60; H. J. Waisglass, \$325.11; S. J. Walton, \$2,029.74; R. A. Willson, \$300.82.

B Suppliers receiving \$5,000 or over: Dominion Government, National Film Board, \$10,216.33, Department of Public Printing and Stationery, \$7,549.96.

Vote 533 Assistance to the Provinces in recruiting and placing labourers on farms

	Estimates	Allotments	Expenditures
A To provide for Dominion's share of such expenses as are to be borne jointly by the Dominion and the Provinces under Agreements with the Provinces, including undischarged commitments of previous years.....	600,000 00	600,000 00	299,975 90
B Advertising and Publicity	75,000 00	75,000 00	52,610 18
	<u>\$ 675,000 00</u>	<u>\$ 675,000 00</u>	<u>\$ 352,586 08</u>

Under the terms of P.C. 1642, April 30, 1946, the Dominion entered into agreements with the Provinces by which the Provincial Governments would be reimbursed fifty per cent of the costs incurred in recruiting farm labourers, male or female, and transporting and placing them on farms within the Provinces. The order further provided that the Dominion pay the costs of general publicity including newspaper and radio advertising, printing and mailing of circulars, posters, letters, etc., and the production and distribution of films, as deemed necessary for the successful operation of the farm labour program.

A The following payments were made to the Provinces: Nova Scotia, \$9,714.18; Prince Edward Island, \$1,715.92; New Brunswick, \$2,768.15; Quebec, \$12,711.10; Ontario, \$128,628.89; Manitoba, \$18,143.07; Saskatchewan, \$34,775.27; Alberta, \$53,044.94; British Columbia, \$38,474.38.

B Suppliers receiving \$5,000 or over: Might Directories, Ltd., \$5,581.05; Dominion Government, National Film Board, \$16,985.97, Department of Public Printing and Stationery, \$11,138.03; R. C. Smith & Son, Limited, \$17,057.76.

Vote 534 To provide for payments to the National Film Board for educational films for exhibition to Industrial Plant Employees.....

Expenditures\$ 24,000 00

Vote 921 To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada to work on farms and in other essential industry in Canada where Canadian Labour is not available to meet the need.	350,000 00
Expenditures	\$ 235,548 84

This vote provided for the expenses of administering P.C. 3112 of July 23, 1946, which authorized the Minister of Labour to make the necessary arrangements for the examination and selection of ex-members of the Polish Corps of the British Army for agricultural employment in Canada and to make provision for the placement of such persons and for continued supervision of their welfare during the initial two-year period of employment. The Minister may, in connection with this project, use the facilities of the Unemployment Insurance Commission, or enter into an agreement with any province to extend the provisions of any agreement with the province pertaining to farm labour.

Provision is made for payment of their transportation expenses from the port of entry into Canada to the place of employment, living expenses en route and any necessary medical or hospital expenses.

Provision is also made, under authority of P.C. 5201 December 19, 1946, for the payment to each veteran of funds received from the British War Office (See under Deposit and Trust Accounts further on in this section).

A distribution of the above expenditures follows:

Salaries	502 34
Communications	3,300 78
Printing and Stationery	188 46
A Travelling Expenses	18,034 87
Handbooks and Dictionaries	85 12
Hospitalization	46,376 68
Medical Fees	165 15
Meals and Lodgings	28,216 94
B Clothing	14,930 72
Transportation	114,393 82
Advertising	6,302 98
Miscellaneous	3,050 98
	\$ 235,548 84

A Travelling expenses of \$300 or over were paid to: W. Davison†; F. A. Dubenski†; H. R. Hare†; J. A. Meindt†; F. S. Parney (included under Department of National Health and Welfare, Vote 201); R. Ranger (included under Vote 512); J. E. Woodst; and an amount of \$2,523.36 was paid to members of personnel of the Royal Canadian Mounted Police.
†Included under Vote 116.

B Expenditure amounting to \$19,229.44 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction. The sum of \$4,298.72, representing the Provincial share of the cost of clothing supplied to Polish Agricultural Workers, was recovered from the Province of Ontario and credited hereto.

Suppliers receiving \$5,000 or over: Dominion Government, Department of National Defence—Army Services, \$163,796.71; Unemployment Insurance Commission, \$12,520.88; Department of Veterans Affairs, \$22,050.28; R. C. Smith & Son, Limited, \$5,408.98.

Vote 689 To provide for transportation expenses incurred by members of the Armed Forces who were granted harvest leave under authority of P.C. 96/7505 of September 17, 1944	2,000 00
Expenditures	\$ 1,683 92

Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)	
—Prisoners of War Labour Projects Annual Revolving Fund	\$ 1 00
Expenditures	nil

P.C. 2326, May 10, 1943, and other related Orders in Council (all subsequently revoked and consolidated by P.C. 6495, August 18, 1944) authorized a program to utilize the services of prisoners of war in agriculture and other industry.

An allotment of \$50,000 was originally provided this year as working capital, but, as it proved to be in excess of requirements, it was later reduced to the nominal sum of \$1 which was transferred from Vote 505 by Treasury Board Minute T.328299B., April 17, 1947. At the end of the fiscal year, the position of the fund, which was operated as an annual revolving fund, showed an excess of receipts over disbursements of \$197,642.68, which amount was transferred to Special Receipts—Cash Surplus from Operations. All operations in connection with these projects terminated during the current fiscal year.

A statement of receipts and disbursements for the year ended March 31, 1947, follows.

Receipts from Employers of Prisoners of War		1,779,259 11
Operating Expenses—		
Board:		
Prisoners	647,020 59	
Army Guards	33,693 17	
Civilian Guards	1,226 18	
Wages:		
Prisoners	319,930 55	
Civilian Guards	3,138 08	
Alterations and Repairs to Buildings	23,727 77	
Barrack, Camping and Hospital Stores	139,827 67	
Clothing and Necessaries	43,769 32	
Hospital, Medical and Dental Fees	17,656 50	
Transportation	212,555 44	
Miscellaneous	82,184 27	
		1,524,729 54
Administration Expenses—		
Salaries	42,255 94	
Travelling Expenses	9,421 00	
Communications	1,850 26	
Medical Supplies	38 10	
Miscellaneous	3,321 59	
		56,886 89
		1,581,616 43
Excess of receipts over disbursements		\$ 197,642 68

As of March 31, 1947, there were 4 salaried employees being paid from this account including R. H. Davidson, \$5,100 and A. Symes, \$3,000. These employees were transferred to the Japanese Division as of April 1, 1947.

Also charged against this allotment was an amount of \$21,540.69 representing pay and allowances of members of the Military personnel on loan from the Department of National Defence—Army Services.

Travelling expenses of \$300 or over were paid to: W. G. Andrews, \$925.30; J. D. Brown, \$434.74; J. P. Colson, \$508.10; R. H. Davidson, \$1,825.83; E. S. Doughty (included under Department of Mines and Resources, Vote 188); F. Drayton, \$860.90; G. Forbes, \$913.03; W. H. Mortlock, \$980.65; A. Symes, \$2,439.79 (includes \$1,676.82 charged to Vote 531).

With the exception of the amounts included in the above statement, the cost of work clothing and of transporting prisoners to and from work projects was paid by the Department of National Defence—Army Services.

Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)	
—Japanese Wood Projects Annual Revolving Fund	\$ 1 00
Expenditures	nil

P.C. 4365, May 28, 1943, authorized an undertaking to utilize the services of employable persons of the Japanese race for wood fuel cutting and timber operations.

An allotment of \$100,000 was originally provided this year as working capital, but, as it proved to be in excess of requirements, it was later reduced to the above nominal sum of \$1 which was transferred from Vote 505 by T.328299-1B., April 17, 1947. At the end of the fiscal year, the position of the fund, which was operated as an annual revolving fund, showed an excess of receipts over disbursements to the extent of \$55,875.79, which amount was transferred to Special Receipts—Cash Surplus from Operations. All operations in connection with these projects terminated during the current fiscal year.

The following is a statement of receipts and payments for the year ended March 31, 1947.

Salaries	96,656 60
Transferred from Equipment Account	11,790 58
	<hr/>
Operating Expenses	108,447 18
	<hr/>
Excess of receipts over disbursements	\$ 55,875 79

Operating expenses include salaries and wages (including cost of living bonus) paid to occidentals, \$11,359.67.
T. C. Baird was receiving a salary at an annual rate of \$3,900 to December 31 and also received travelling expenses of \$845.05.

Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)	
—Department of Labour Tashme Store Annual Revolving Fund.....\$	1 00
Expenditures	nil

Under the terms of P.C. 94/6637, October 24, 1945, an annual revolving fund was established for the operation of a store in connection with the project for Japanese at Tashme, B.C.

An allotment of \$50,000 was originally provided this year as working capital, but, as it proved to be in excess of requirements, it was later reduced to the nominal sum of \$1 which was transferred from Vote 505 by Treasury Board Minute T.328299-2B., April 17, 1947. At the end of the fiscal year, the position of the fund showed an excess of receipts over disbursements to the extent of \$29,389.80, which amount was transferred as follows: Special Receipts—Cash Surplus from Operations, \$28,584.21; Open Accounts—Sundry Suspense Accounts, \$805.59. All operations in connection with this project terminated during the current fiscal year.

The following is a statement of receipts and payments for the year ended March 31, 1947.

Receipts	125,549 08
Operating Expenses	96,159 28
	<hr/>
Excess of receipts over disbursements.....\$	29,389 80

Operating expenses include salaries and wages (including cost of living bonus) paid to occidentals, \$5,619.46, and wages paid to Japanese, \$10,193.05.

See Appendix 1 to this section for Statement of Profit and Loss Account, relating to canteen operations.

UNEMPLOYMENT INSURANCE COMMISSION

Vote 535 (and Vote 690, Further Supplementary Estimates) General Labour Trans-	
ference to Industries and Agriculture.....	750,000 00
Expenditures	\$ 549,447 33

Under the National Selective Service Civilian Regulations established by P.C. 2796, April 24th, 1945, the Dominion assumed, with certain qualifications, the cost of moving workers needed to meet the demands of industries and agriculture in cases where a sufficient supply of labour was not available locally.

Under the regulations, the cost of transportation of workers, their dependents and effects to and from such places of employment is advanced by the Dominion. If the worker remains in the employment for the period he was directed to remain or if, for reasons beyond his control, he was unable to enter or remain, he is deemed to have repaid the full amount of the advance. Otherwise, his indebtedness is reduced by \$5 for each week he remains in the new employment. Such advances may be paid to transportation companies rather than to the worker direct. The worker is also paid at the rate of 40 cents per hour on the basis of an eight-hour day and six-day week during the period necessarily spent travelling to the place of employment.

Instances where the Dominion assumed the entire transportation expenses include: expenses of alternative service workers; workers going to the Queen Charlotte Islands; workers, their dependents and effects being moved under Ministerial Orders from areas of previous employment to places of prospective employment or to their former place of residence; the cost of transportation of workers to and from the Sunnybrook Military Hospital site; and transportation allowance of 40 cents per working day to workmen employed at the Sunnybrook Military Hospital. Advances which are, by agreement, repayable by employers are also made to transportation companies for transportation of workers.

Advances may be made to defray living expenses during the first week of employment and to enable the purchase of the necessary work clothing, the maximum amount in each case having been set at \$15. These advances are recoverable from the first earnings.

At the discretion of the Minister, supplementary weekly wage allowance of \$5 and supplementary weekly separation allowance of \$7.50 may be paid either to the employee or to the employer on his behalf.

Under the terms of P.C. 1642, April 30th, 1946, the Dominion assumed the cost of transporting workers suitable for farm work from one Province to another in order that they would be available for employment where most urgently required. Under the terms of this order, 3,015 Western workers proceeded to Eastern Canada to assist in the harvest, 3,678 Eastern workers proceeded to Western Canada for the same purpose and 642 workers were moved from the Prairie Provinces to British Columbia in connection with the harvest of the fruit crop. The full cost of the special harvest excursion fares was paid by the Dominion in the first instance but a part of this cost was later refunded by the railways in accordance with their agreement to refund to the Dominion moneys realized from fares sold to workers returning to the East at \$10 each, and to the West and from British Columbia to the Prairie Provinces at \$5 each.

The expenditures comprise payments made on behalf of employees \$544,699.10, and employers \$4,748.23.

A distribution of expenditures follows:

Industry—

Transportation Expenses:

Recoverable

Advances not yet accounted for by duration of employment: Transportation of workers..	8,707 96
Payment to transportation companies on behalf of employers.....	4,748 23

Non-recoverable

Advances deemed to have been accounted for by duration of employment: Transportation of workers, \$14,080.12; their dependents, \$47.22.....	14,127 34
Alternative Service Workers	5,581 57
Transportation of workers to areas of prospective employment and workers returning home, \$93,585.48; their dependents, \$5,082.29 and effects, \$4,150.95.....	102,818 72
Workers proceeding to Queen Charlotte Islands.....	287 50
Transportation service to Sunnybrook Military Hospital.....	11,620 60
Transportation allowance at 40 cents per day for each worker employed at the Sunnybrook military Hospital	55,859 20

Other expenses:

Recoverable

Advances to workers to defray living expenses, recoverable from the first earnings of the employees	24 95
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Non-recoverable

Separation allowances	13,280 29
Wages, loss of time.....	38 40
Medical fees	1,537 00
Transportation of medically unfit.....	898 17

Agriculture—

Transportation Expenses:

Alternative Service workers	717 67
Harvest excursion West to East.....	125,881 41
Harvest excursion East to West.....	169,959 07
Excursion to British Columbia for fruit workers.....	16,126 45
Excursion to Prince Edward Island for potato pickers.....	15,442 12
Miscellaneous, including charges for transportation of destitute and medically unfit harvesters	1,790 68

\$ 549,447 33

Vote 536 National Employment Service—Expenditures by Unemployment Insurance

Commission	11,538,150 00
Expenditures	\$ 11,230,076 71

A distribution of expenditures follows:

Salaries (including Cost of Living Bonus).....	8,888,182 21
Other Pay-list Items	160,375 35
A Professional and Special Services	121,229 69
C Printing and Stationery	390,175 18
F Travelling Expenses	309,770 58
G Freight, Express and Cartage	24,925 60
H Equipment	141,842 97
I Telephone, Telegrams and Postage.....	443,119 18
J Alterations, Maintenance and Repairs—Buildings.....	129,847 17
K Rents	446,497 70
L Advertising and Publicity.....	120,621 53
M Miscellaneous and Current Expenses.....	53,489 55
	<u>\$ 11,230,076 71</u>

This vote was provided for expenses of administering the National Selective Service Civilian Regulations as approved and consolidated by P.C. 2796, April 24, 1945. As it was impossible to segregate expenses applying to National Employment Service, certain details of the above expenditures are included with those shown under Vote 116. Reference letters apply to comments on that Vote.

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	13,733 44	9,804 77
Previous Years—Collectable	1,762 95	1,450 35
—Uncollectable	6,830 77	5,909 69
	<u>\$ 22,327 16</u>	<u>\$ 17,164 81</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: W. J. Fleming, \$1,239.18; F. L. Jones, \$3,685.

OPEN ACCOUNTS

[9] Floating Debt

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(d) Outstanding Cheques and Warrants—				
Outstanding Imprest Account Cheques—Labour..\$	65 04		\$ 26 18	\$ 91 22

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(c) <i>Miscellaneous—</i>				
A Fair Wages Suspense	4,290 14	1,232 38	1,174 63	4,232 39
B Polish Agricultural Workers		207,984 65	643,778 00	435,793 35
	<u>\$ 4,290 14</u>	<u>\$ 209,217 03</u>	<u>\$ 644,952 63</u>	<u>\$ 440,025 74</u>

A Credits represent the difference established after investigation by officers of the Fair Wage and Conciliation Branch of the Department of Labour, between wages paid and wages due employees of contractors on Government work; while debits represent payments to those to whom such differences are due.

B Credits represent moneys received from the British Army Staff Pay Office, Washington, D.C., and deposits to the credit of the Receiver General of Canada in the Bank of Montreal, London, England, by the British War Office, comprising surplus funds deposited on embarkation, war gratuities and pay and ration allowances in lieu of release leave, payable to ex-members of the Polish Corps of the British Army selected for agricultural employment in Canada (P.C. 5201, December 19, 1946).

Disbursements were made to Polish veterans under the above authority.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(a) <i>Government Annuities—</i>				
A Government Annuities	287,492,656 00	16,024,550 51	85,693,847 51	357,161,953 00
(b) <i>Insurance and Guaranty Funds—</i>				
B Unemployment Insurance Fund				
Cash	8,587,927 67	183,704,165 26	186,198,978 30	11,082,740 71
Bonds and Accrued Interest	309,405,564 19	65,738,325 50	118,716,945 09	362,384,183 78
	<u>317,993,491 86</u>	<u>249,442,490 76</u>	<u>304,915,923 39</u>	<u>373,466,924 49</u>
	<u>\$605,486,147 86</u>	<u>\$265,467,041 27</u>	<u>\$390,609,770 90</u>	<u>\$730,628,877 49</u>

A The Government Annuities Act, c. 7, R.S., provides that an account shall be kept to be called the Government Annuities Account, of all moneys received and paid out under the provisions of the Act. Credits include premiums on immediate and deferred annuities amounting to \$72,382,971.58, interest at four per cent amounting to \$12,333,806.35, and an amount of \$977,069.58 paid by the Government as shown on page K-8. Debits include vested annuity and commuted value payments and premiums returned amounting to \$16,024,550.51. The actuarial value of outstanding annuity contracts on March 31, 1947, was \$357,161,953.

B The balance of \$373,466,924.49 at the credit of the Unemployment Insurance Fund represents the recorded liability of the Dominion to the Unemployment Insurance Commission. This includes liabilities of the Unemployment Insurance Commission at March 31, 1947, amounting to \$587,859.19 for Benefit Warrants outstanding, and \$439.66 in respect of unclaimed contributions.

The credit balance under bonds and accrued interest consists of the book value of the bonds \$358,410,563.78 and accrued interest of \$3,973,620.

See Appendix to this section for Balance Sheet as at March 31, 1947, and Statement of Revenue and Expenditure for the year ended March 31, 1947.

PUBLIC ACCOUNTS: PART II

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
A Department of Labour—Japanese Division..	14,077 00	91,039 39	80,004 39.	3,042 00
B Pay-list Deductions—Labour	2,942 94	27,534 01	25,238 83	647 76
	<u>\$ 17,019 94</u>	<u>\$ 118,573 40</u>	<u>\$ 105,243 22</u>	<u>\$ 3,689 76</u>

A This account recorded transactions re pay assigned by Japanese employed by the Department of Mines and Resources and commercial companies, advance payments of rent for housing accommodation occupied by Japanese, cash deposits as security for return of property in good condition, money on deposit for Japanese internees released for treatment at Division hospitals, and other suspense items pertaining to the activities of the Japanese Division. The closing balance represents deposits on uncompleted wood fuel transactions.

B Deductions from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned. The closing balance is comprised of: deductions for income tax, \$593.35; Canada Savings Bonds, \$33.84; Canadian Government Annuities, \$20; and unemployment insurance, 57 cents.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
A Department of Labour—Suspense			805 59	805 59
B Unemployment Insurance Commission— Suspense		71,503 88	82,502 54	10,998 66
C Unclaimed Cheques Suspense—Labour	34,883 78	2,297 99	168 11	32,753 90
D Alternative Service Workers Fund		2,197 22	2,197 22	
	<u>\$ 34,883 78</u>	<u>\$ 75,999 09</u>	<u>\$ 85,673 46</u>	<u>\$ 44,558 15</u>

A The value of unredeemed coupons issued in connection with the store which was operated by the Japanese Division at Tashme, B.C., has been credited hereto, pending presentation for redemption.

B Receipts which cannot immediately be allocated are credited to this account pending advice which will enable proper disposition.

C All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account pending claims therefor.

D Credits represent certain amounts due the Canadian Red Cross Society in respect to Alternative Service Workers' earnings, which were forwarded to Ottawa through the District Treasury Offices, as this was more convenient than depositing them to the credit of the Canadian Red Cross in the chartered banks of Canada in accordance with general instructions. Disbursements were made to the Canadian Red Cross, Toronto.

1946-47

PUBLIC ACCOUNTS

PART II

K

DEPARTMENT OF LABOUR

APPENDICES

1. Tashme Canteen—Statement of Profit and Loss Account
2. Unemployment Insurance Fund—
 - Balance Sheet as at March 31, 1947.
 - Revenue and Expenditure for year ended March 31, 1947.
 - Details of Investment Securities as at March 31, 1947.

Appendix 1
TASHME CANTEEN
Statement of Profit and Loss Account

Profit and Loss:

Balance as at March 31, 1946	60,899 20
Loss on operation 1946-47	829 79

60,069 41
Add—

Coupons unredeemed	805 59
Reserve for Workmen's Compensation Board	367 63
	<hr/>
	1,173 22

61,242 63
Deduct—

Inventories turned over to War Assets Corporation:	
Merchandise	2,742 53
Supplies	29 89
Equipment	3,901 60
	<hr/>
	6,674 02

\$ 54,568 61
Disposition of Net Profit:

Transferred to:

Miscellaneous War Revenues	53,763 02
Suspense (see under Open Accounts)	805 59
	<hr/>
	\$ 54,568 61

Appendix 2

UNEMPLOYMENT INSURANCE FUND**Balance Sheet as at March 31, 1947****ASSETS**

Cash on deposit with Receiver General	9,914,783 13
Amount due by Dominion Government	3,457 58
Amount on deposit with chartered banks for benefit of warrant settlements...	397,500 00
Advances to local offices for payment of benefits by cash	767,000 00

Investment Securities:

Dominion of Canada bonds—book value (per schedule 1)	358,410,563 78
Accrued interest	3,973,620 00
	<hr/>
	362,384,183 78
	<hr/>
	\$373,466,924 49

LIABILITIES

Outstanding benefit warrants	587,859 19
Contributions—refundable to unlocated persons	439 66
Balance at credit of fund:	

Balance, March 31, 1946	317,240,660 34
Add—Net Revenue for year ended March 31, 1947	55,637,965 30
	<hr/>
	372,878,625 64

\$373,466,924 49

UNEMPLOYMENT INSURANCE FUND—*Continued*

Statement of Revenue and Expenditure for year ended March 31, 1947

REVENUE

Contributions—Employers and Employees:

Stamps	41,042,425 28
Meter	11,500,028 37
Bulk	15,332,800 45
Contributions for Armed Service	8,139,494 00
Miscellaneous	282 81

76,015,030 91

Contributions—Dominion Government (20%)

15,203,457 58

Fines received

3,820 43

Investment securities:

Net interest earned after provision for amortization of premium and
accumulation of discount

7,497,254 00

Profit on sale of securities

32,731 56

\$ 98,752,294 48

EXPENDITURE

Benefit payments

43,114,329 18

Net Revenue

55,637,965 30

\$ 98,752,294 48

UNEMPLOYMENT INSURANCE FUND—Concluded
SCHEDULE 1
Details of Investment Securities as at March 31, 1947

Maturity	Rate	Par Value		Cost		Amortization		Book Value		Value Per \$100		Yield	Accrued Interest	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.		\$	cts.
Dominion of Canada														
*June 15, 1950-51.....	3	38,219,000 00		39,602,848 00		198,917 10		39,403,930 90		103 10		2-30	334,416 25	
**Feb. 1, 1948-52.....	3½	15,615,000 00		16,434,045 00		565,106 08		15,868,938 92		101 63		2-46	84,581 25	
Oct. 1, 1949-52.....	3	10,370,000 00		10,524,206 25		85,861 85		10,438,344 40		100 66		2-73	155,550 00	
Oct. 15, 1947-52.....	4	5,985,000 00		6,372,160 00		320,226 54		6,051,933 46		101 12		1-90	109,725 00	
*Mar. 1, 1952-54.....	3	23,042,000 00		23,614,365 00		113,351 27		23,501,013 73		101 99		2-75	57,605 00	
June 1, 1950-55.....	3	6,000,000 00		6,240,500 00		61,820 83		6,178,679 17		102 98		2-02	60,000 00	
*Nov. 1, 1953-56.....	3	12,250,000 00		12,287,187 50		24,893 80†		12,312,081 30		100 51		3-03	153,125 00	
May 1, 1954-57.....	3	18,134,000 00		18,550,961 25		18,247 26		18,532,713 99		102 20		2-66	226,675 00	
Nov. 1, 1947-57.....	4½	7,771,000 00		8,387,818 75		506,297 42		7,881,521 33		101 42		2-03	145,706 25	
Nov. 1, 1948-58.....	4½	47,641,000 00		51,602,344 75		2,269,910 76		49,332,433 99		103 55		2-21	893,268 75	
Nov. 1, 1949-59.....	4½	43,446,000 00		47,639,605 00		1,821,912 46		45,817,692 54		105 46		2-31	814,612 50	
Jan. 1, 1956-59.....	3	25,168,000 00		25,824,185 00		29,573 08		25,794,611 92		102 49		2-68	188,760 00	
June 1, 1957-60.....	3	18,964,000 00		19,590,292 50		24,354 56		19,565,937 94		103 17		2-64	189,640 00	
Feb. 1, 1959-62.....	3	24,981,000 00		25,773,331 25		13,561 07		25,759,770 18		103 12		2-69	124,905 00	
Oct. 1, 1959-63.....	3	24,871,000 00		26,048,802 50		41,654 73		26,007,147 77		104 57		2-57	373,065 00	
Sept. 1, 1961-66.....	3	24,794,000 00		25,992,842 50		29,030 26		25,963,812 24		104 72		2-61	61,985 00	
		347,251,000 00		364,485,495 25		6,074,931 47		358,410,563 78		.....		.....	3,973,620 00	

* Redeemable at 101.

Average Weighted Yield 2.48%.

** Average Redemption rate 100-3.

Amortization and yield calculated to maturity date on accounts held at a discount, and to call date on accounts held at a premium.

1946-47
PUBLIC ACCOUNTS

PART II
L

LEGISLATION

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

LEGISLATION

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Accounts:	
Ordinary	\$3,924,095 09	Ordinary	\$ 87,589 98

Receipts and Disbursements—Open Accounts

[12] Deferred Credits	(Dr.)	92 00
[13] Sundry Suspense Accounts		34 92
	(Dr.)\$	57 08

NOTE.—Where there have been both receipts and disbursements affecting the above accounts the net amount only is shown. For details see page L—10.

GENERAL NOTE.—There are two appendices to this section. The first contains details of indemnities and travelling and living expenses paid to Members of the Senate in 1946-47; the second contains similar information in respect of Members of the House of Commons.

REVENUES

THE SENATE

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Privileges, Licences and Permits	84,859 82	55,186 94
B Services and Service Fees	1,596 16	819 29
C Refunds of Expenditure		19 02
D Miscellaneous		21
Total Ordinary	\$ 86,455 98	\$ 56,025 46

Details

Ordinary Revenue—

A Privileges, Licences and Permits:		
Fees on Private Bills	90,056 06	
Less—Fees on Private Bills refunded	5,196 24	84,859 82
		<hr/>
B Services and Service Fees:		
Certified copies of Acts of Parliament		1,596 16
		<hr/>
Total Ordinary		\$ 86,455 98
		<hr/> <hr/>

Certified correct.

L. C. MOYER,
Clerk of the Senate.

HOUSE OF COMMONS**Comparative Summary**

	1946-47	1945-46
Ordinary Revenue—		
A Privileges, Licences and Permits	850 00	1,625 00
B Refunds of Expenditure	275 50	10 00
	<hr/>	<hr/>
Total Ordinary	\$ 1,125 50	\$ 1,635 00
	<hr/> <hr/>	<hr/> <hr/>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:		
Fees on Private Bills	500 00	
Registration Fees, Parliamentary Agents	350 00	850 00
	<hr/>	<hr/>
C Refunds of Previous Years' Expenditures		275 50
		<hr/>
Grand Total		\$ 1,125 50
		<hr/> <hr/>

Certified correct.

ARTHUR BEAUCHESNE,
Clerk of the House of Commons.

LIBRARY OF PARLIAMENT**Comparative Summary**

	1946-47	1945-46
Ordinary Revenue—		
Miscellaneous	8 50	nil
	<hr/>	<hr/>
Total Ordinary	\$ 8 50	nil
	<hr/> <hr/>	<hr/> <hr/>

Details

Ordinary Revenue—

Miscellaneous: Reimbursement for value of books lost while on loan	\$ 8 50
	<hr/> <hr/>

Certified correct.

F. A. HARDY,
Parliamentary Librarian.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
THE SENATE					
		The Speaker of the Senate—			
L-5	Stat.	Salary, Senate and House of Commons Act, c. 147, R.S.	6,000 00	6,000 00	6,000 00
L-5	Stat.	Motor Car Allowance, Appropriation Act, No. 5, c. 61, 1931	1,000 00	1,000 00	1,000 00
L-5	120	Allowance in lieu of Residence	3,000 00	3,000 00	3,000 00
		Members of the Senate—			
L-5	Stat.	Indemnity to Senators and Transportation Expenses, Senate and House of Commons Act, c. 147, R.S.	416,986 50	416,986 50	429,366 60
L-5	Stat.	Expense Allowances to Members of the Senate, Senate and House of Commons Act, c. 147, R.S., as amended by c. 29, 1945	169,063 52	169,063 52	56,497 30
L-6	745	*To provide for the payment of the full sessional indemnity for the session of 1946 to Members of the Senate for days lost through absence.	25,000 00	18,025 00	5,900 00
L-6	746	*To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each member of the Senate who attended the first part of the present session which commenced on March 14, 1946, and ended on April 17, 1946, of an amount representing the actual transportation and living expenses	5,000 00	3,486 30	
L-6	121	*To provide an amount for technical and clerical assistance in connection with research preparatory to and in connection with work of Senate Committees	10,000 00	4,055 95	3,765 29
L-6	122 } 744 } 633 }	General Administration	259,160 00	259,159 25	221,287 56
			895,210 02	880,776 52	726,816 75
HOUSE OF COMMONS					
		The Speaker of the House of Commons—			
L-7	Stat.	Salary, Senate and House of Commons Act, c. 147, R.S.	6,000 00	6,000 00	3,691 66
L-7	Stat.	Motor Car Allowance, Appropriation Act, No. 5, c. 61, 1931	1,000 00	1,000 00	615 25
L-7	123	Allowance in lieu of Residence	3,000 00	3,000 00	1,845 83
		Deputy Speaker of the House of Commons—			
L-7	Stat.	Salary, Senate and House of Commons Act, c. 147, R.S.	4,000 00	4,000 00	4,000 00
L-7	124	Allowance in lieu of Apartments	1,500 00	1,500 00	1,500 00
		Members of the House of Commons—			
L-7	Stat.	Indemnity to Members, including additional Indemnity to the Leader of the Opposition, Senate and House of Commons Act, c. 147, R.S.	1,171,875 00	1,171,875 00	1,166,400 00
L-7	Stat.	Motor Car Allowance—Leader of the Opposition, Appropriation Act, No. 5, c. 61, 1931	2,000 00	2,000 00	2,000 00
L-7	Stat.	Travelling Allowances to Members, Senate and House of Commons Act, c. 147, R.S.	14,386 60	14,386 60	27,385 63
L-7	Stat.	Expense Allowances to Members of the House of Commons, Senate and House of Commons Act, c. 147, R.S., as amended by c. 29, 1945	483,400 40	483,400 40	156,732 00
L-7	749 } 636 }	* To provide for the full sessional Indemnity to Members of the House of Commons, days lost through absence	17,125 00	17,090 00	6,850 00
L-8	125 } 747 } 634 }	General Administration—Estimates of the Clerk	657,210 00	645,661 09	509,971 89
L-9	748 } 635 }	Estimates of the Sergeant-at-Arms	408,107 00	407,101 92	340,081 79
L-9	127	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons	2,000 00	2,000 00	2,000 00

LEGISLATION

L-5

<u>See Page</u>	<u>No. of Vote</u>	<u>Services</u>	<u>1946-47 Appropriations</u>	<u>1946-47 Expenditures</u>	<u>1945-46 Expenditures</u>
HOUSE OF COMMONS— <i>Conclude!</i>					
L-9	128	*To provide for payment to each member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant.....	40,000 00	18,544 41	11,510 95
L-9	750	*To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the House of Commons who attended the first part of the present session which commenced on March 14, 1946, of an amount representing the actual transportation and living expenses.....	12,000 00 2,823,604 00	8,132 64 2,785,692 06	2,234,585 00

GENERAL

L-10	129 } 637 }	Printing of Parliament, including salaries of staff of Joint Distribution Office.....	167,000 00	166,906 25	98,034 98
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LIBRARY OF PARLIAMENT

L-10	130 } 751 }	General Administration.....	90,781 00	90,020 30	73,845 60
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PENSIONS AND OTHER BENEFITS

L-10	131	Pension to the unmarried sister of the late Colonel Harry Baker, M.P.....	700 00	699 96	699 96
		<i>Expenditures: from Appropriations not required for 1946-47</i>			460 00
		Total Ordinary.....	\$ 3,977,295 02	\$ 3,924,095 09	\$ 3,134,442 29

* Complete title is shown in following details.

THE SENATE

Salary of the Speaker of the Senate, the Hon. J. H. King, Senate and House of Commons Act, c. 147, R.S.....					
				\$	6,000 00
Motor Car Allowance, Speaker of the Senate, Appropriation Act, No. 5, c. 61, 1931.....					
				\$	1,000 00
Vote 120 Allowance in lieu of Residence to the Speaker of the Senate.....					
				\$	3,000 00

Members of the Senate—Indemnity to Senators and Transportation Expenses, Senate and House of Commons Act, c. 147, R.S.....					
				\$	416,986 50

Payments were made as follows:—Twentieth Parliament—Second Session, March 14, 1946, to August 31, 1946: indemnities, \$311,770, transportation expenses, \$1,056.50 (indemnities, \$28,080, and transportation expenses, \$3,631.30 were paid in 1945-46); Twentieth Parliament—Third Session, which began January 30, 1947, indemnities, \$99,800, transportation expenses, \$4,360 (balance to be paid in 1947-48).

Details are shown in Appendix 1, page L-12.

Members of the Senate—Expense allowances to Members of the Senate, Senate and House of Commons Act, c. 147, R.S. as amended by c. 29, 1945.....					
				\$	169,063 52

Details of payments are shown in Appendix 1, page L-12.

Vote 745 To provide for the payment of the full sessional indemnity for the Session of 1946 to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct			25,000 00
Expenditures			18,025 00

Details of payments are shown in Appendix 1, page L—12.

Vote 746 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each member of the Senate who attended the first part of the present Session which commenced on March 14, 1946, and ended on April 17, 1946, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament on April 17, 1946, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the present session			5,000 00
Expenditures			3,486 30

Details of payments are shown in Appendix 1, page L—12.

Vote 121 To provide an amount for technical and clerical assistance in connection with research preparatory to and in connection with work of Senate Committees, and to authorize employment of such technical and clerical assistance for such periods as may be required, and at such rates of pay as may be approved by the Treasury Board			10,000 00
Expenditures			4,055 95

Vote 122 (and (a) Vote 744, Supplementary Estimates, (b) Vote 633, Further Supplementary Estimates) General Administration

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus).....	228,660 00	229,922 88	229,922 88
Other Pay-list Items.....	500 00	433 62	433 62
A Allowances	2,400 00	840 32	840 32
B Printing and Stationery.....	6,000 00	5,465 53	5,465 53
Newspapers and Periodicals for Reading Room.....	2,600 00	2,600 00	2,600 00
Postage and Carriage of Mails.....	1,000 00	882 15	882 15
C Debates, King's Printer, etc.....	12,000 00	14,304 83	14,304 83
General Expenses	6,000 00	4,710 67	4,709 92
	\$ 259,160 00	\$ 259,160 00	\$ 259,159 25

As of March 31, 1947, there were 153 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: L. C. Moyer, Clerk of the Senate, \$8,000; H. Armstrong, \$2,820; H. V. Attfield, \$3,120; F. Berryman, \$3,660 (Mar. 24); L. deMontigny, \$4,800; H. H. Emerson, \$4,620; G. B. Hagen, \$3,420; A. H. Hinds, \$4,440; B. P. Lake, \$3,660; C. R. Lamoureux, \$3,600; P. LaRocque, \$3,120; C. H. Larose, \$2,700; R. Larose, \$4,560; J. F. MacNeill, \$6,000; W. D. Perkins, \$2,580; H. G. Perrault, \$2,700; W. C. Reid, \$2,400; J. O. A. Roy, \$3,420; P. H. Shelton, \$3,540; N. M. Wood, \$2,700.

A The following employees receiving salaries at annual rates of \$2,400 or over were receiving annual allowances as at March 31, 1947, or at date of separation (shown in parenthesis) at rates listed: H. V. Attfield, Private Secretary to the Speaker of the Senate, \$600; R. Larose, Private Secretary to the Leader of the Government in the Senate, \$600 (May 7); C. R. Lamoureux, allowance in lieu of residence, \$600.

B All payments were made to the Department of Public Printing and Stationery.

C Expenditures represent payments to the Department of Public Printing and Stationery for printing and binding English and French editions of the Debates of the Senate.

HOUSE OF COMMONS

Salary of the Speaker of the House of Commons, the Hon. G. Fauteux, Senate and House of Commons Act, c. 147, R.S.....	\$ 6,000 00
Motor Car Allowance, Speaker of the House of Commons, Appropriation Act, No. 5, c. 61, 1931	\$ 1,000 00
Vote 123 Allowance in lieu of Residence to the Speaker of the House of Commons.....	\$ 3,000 00

Salary of the Deputy Speaker of the House of Commons, W. R. Macdonald, Senate and House of Commons Act, c. 147, R.S.....	\$ 4,000 00
Vote 124 Allowance in lieu of Apartments to the Deputy Speaker of the House of Commons	\$ 1,500 00

Members of the House of Commons—Indemnity to Members, including additional Indemnity to the Leader of the Opposition, Senate and House of Commons Act, c. 147, R.S.....	\$1,171,875 00
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Indemnity was paid as follows: Twentieth Parliament—Second Session, March 14, 1946 to August 31, 1946, \$865,415 (\$87,580 was paid in 1945-46); Third Session, January 30, 1947, payments on account, \$296,460 (balance to be paid in 1947-48). Additional allowance of \$10,000 was paid to John Bracken, occupying the position of Leader of the Opposition.

Details are shown in Appendix 2, page L—15.

Members of the House of Commons—Motor Car Allowance, Leader of the Opposition, John Bracken, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00
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Members of the House of Commons—Travelling Allowances to Members, Senate and House of Commons Act, c. 147, R.S.....	\$ 14,386 60
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Allowances were paid as follows: Twentieth Parliament—Second Session, \$661.80; Third Session, \$13,724.80. Details are shown in Appendix 2, page L—15.

Members of the House of Commons—Expense Allowances to Members of the House of Commons, Senate and House of Commons Act, c. 147, R.S. as amended by c. 29, 1945...\$	483,400 40
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Details are shown in Appendix 2, page L—15.

Vote 749 (and Vote 636, Further Supplementary Estimates) To provide for the full sessional indemnity to members of the House of Commons—days lost through absence caused by illness, official public business, or Order of the House, or on account of death during the present session—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, An Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct.....	17,125 00
Expenditures	\$ 17,090 00

Details of payments are shown in Appendix 2, page L—15.

Vote 125 (and (a) Vote 747, Supplementary Estimates; (b) Vote 634, Further Supplementary Estimates) General Administration—Estimates of the Clerk

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	468,460 00	465,344 18	465,208 52
Other Pay-list Items	1,600 00	1,400 00	1,349 43
A Allowances	1,800 00	1,720 00	1,716 12
B Stationery	40,000 00	41,400 00	41,338 31
Postage, Telegrams and Telephones	1,500 00	2,000 00	1,499 68
Newspapers and Advertising	4,000 00	4,010 00	4,004 33
Expenses of Committees, Witnesses, etc.	5,000 00	13,550 00	13,548 04
C Publishing Debates	125,000 00	117,820 66	107,035 45
Transportation of Mails—House of Commons to City Post Office—Session \$8 per diem; Recess \$50 per month.....	1,550 00	1,965 16	1,965 16
Sundries, including 350 copies of the Parliamentary Guide ...	8,300 00	8,000 00	7,996 01
	<u>\$ 657,210 00</u>	<u>\$ 657,210 00</u>	<u>\$ 645,661 09</u>

As of March 31, 1947, there were 261 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

Salary rate	Salary rate	Salary rate
Beauchesne, A., Clerk of the House of Commons .....\$10,000 00	Dun, T. J. 4,620 00	Mackay, J. H. 4,320 00
Arsenault, A. 3,960 00	Empringham, C. L. .. 3,780 00	Montgomery, T. R. .. 3,960 00
Ayotte, D. O. 3,360 00	Featherston, E. L. ... 3,780 00	Naubert, A. 3,000 00
Black, M. 2,555 00	Franklin, W. J. 4,520 00	Naubert, R. 2,555 00
Boivin, J. D. 2,580 00	Fraser, A. A. 4,620 00	Oliver, H. 3,780 00
Boyce, C. W. 4,620 00	Frenette, P. 3,650 00	Ollivier, P. M. 4,620 00
Boyce, I. A. 2,580 00	Galbraith, F. W. S. .. 4,200 00	Plouffe, A. 2,700 00
Brunelle, T. 2,555 00	Graham, R. T. 5,120 00	Price, N. L. 3,120 00
Burgess, A. L. 3,120 00	Giroux, G. 2,555 00	Rivard, L. 2,555 00
Buskard, W. W. 3,780 00	Hill, L. C. 3,360 00	Robertson, J. 3,000 00
Butt, D. R. 3,540 00	Hill, W. (May 31) .. 2,520 00	Schryburt, F. 3,360 00
Cameron, E. P. 2,580 00	Howe, J. 3,660 00	Sharpe, F. 2,555 00
Charpentier, F. 4,320 00	Hubbard, T. S. 3,780 00	Shelton, P. H. (Jan. 1) 3,540 00
Chasse, A. 2,820 00	Jack, M. 3,960 00	Sherwood, H. C. 3,840 00
Clinton, W. J. 3,300 00	Kearns, L. A. 2,580 00	Siggins, L. 2,555 00
Corkett, E. W. 2,460 00	Kipp, Y. 2,580 00	Smith, V. A. 2,580 00
Cyr, P. 2,555 00	Lavertu, Y. P. 2,555 00	Whitman, R. A. 3,300 00
D'Arcy, P. 2,555 00	Leahy, L. 2,555 00	Williams, J. L. 3,120 00
	Legault, I. 2,555 00	Young, E. C. 4,620 00
	Lyons, C. 2,555 00	

Travelling expenses of \$300 or over were paid to: Hon. G. Fauteux, \$846.75; A. Beauchesne, \$718.15; P. M. Ollivier, \$1,872.27 (charged to Department of External Affairs, Vote 49).

A Allowances of \$600 per annum were authorized for the Secretaries of the Speaker and the Deputy Speaker, and \$600 for the Sergeant-at-Arms in lieu of residence. The allowance for the Secretary of the Speaker was paid to Y. Kipp, \$600; the allowance for the Secretary of the Deputy Speaker to L. Bracci, \$103.34, G. Giroux, \$292.20, E. Macdonald, \$120.58; and the allowance for the Sergeant-at-Arms in lieu of residence was paid to W. J. Franklin, \$600.

B The Department of Public Printing and Stationery received \$40,115.22.

C Expenditures represent payments to the Department of Public Printing and Stationery for printing and binding the Debates of the House of Commons in English and French.

Vote 126 (and (a) Vote 748, Supplementary Estimates; (b) Vote 635, Further Supplementary Estimates) Estimates of the Sergeant-at-Arms

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	351,146 19	340,244 00	339,985 76
Other Pay-list Items	660 81	660 81	652 40
Joint Parliamentary Restaurant	35,000 00	35,302 19	35,284 94
A Tradesmen and Others	19,000 00	30,000 00	29,956 26
Housekeeper's Contingencies	500 00	400 00	344 54
Transportation: Motor Services, messenger service between the House and Government Printing Bureau, etc.	800 00	500 00	419 12
Unforeseen Expenses: By Order of the Board of Commissioners (Gratuities to retiring sessional messengers, etc.)..	1,000 00	1,000 00	458 90
	<u>\$ 408,107 00</u>	<u>\$ 408,107 00</u>	<u>\$ 407,101 92</u>

As of March 31, 1947, there were 264 employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: A. Carisse, \$2,555; E. Fitzgerald, \$2,400; J. Laundry, \$2,700.

A Preston-Noelting Limited was paid \$7,979.

Vote 127 Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons	2,000 00
Expenditures	\$ 2,000 00

Vote 128 To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or the provisions of the Senate and House of Commons Act respecting the Independence of Parliament, for payment out of the Consolidated Revenue Fund to each Member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant (which appointment shall not render such Member ineligible or disqualify him as a Member of the House of Commons) to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and pro rata for any period less than a year.	40,000 00
Expenditures	\$ 18,544 41

Payments were made as follows:

Name	Parliamentary Assistant to the Minister of:	Amount
H. Lapointe.....	National Defence—Army Services.....	4,000 00
W. C. MacDonald.....	National Defence—Naval Services.....	2,544 41
R. W. Mayhew.....	Finance	4,000 00
G. J. McIlraith.....	Reconstruction and Supply.....	4,000 00
W. J. Tucker.....	Veterans Affairs.....	4,000 00
		<u>\$ 18,544 41</u>

Vote 750 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each member of the House of Commons who attended the first part of the present Session which commenced on March 14, 1946 and ended on April 17, 1946, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence after the Easter adjournment of Parliament on April 17, 1946, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the present session	12,000 00
Expenditures	\$ 8,132 64

Details of payments are shown in Appendix 2, page L—15.

GENERAL

Vote 129 (and Vote 637, Further Supplementary Estimates) Printing of Parliament, including salaries of staff of Joint Distribution Office

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	12,603 36	11,303 36	11,217 45
Other Pay-list Items	16 64	16 64	8 80
A Printing, Printing Paper and Binding	154,380 00	155,680 00	155,680 00
	<u>\$ 167,000 00</u>	<u>\$ 167,000 00</u>	<u>\$ 166,906 25</u>

As of March 31, 1947, there were 5 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: W. R. Gray, \$3,120; E. Levesque, \$2,555; H. Terry, \$2,580.

A Payments were made to the Department of Public Printing and Stationery.

LIBRARY OF PARLIAMENT

Vote 130 (and Vote 751, Supplementary Estimates) General Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	68,389 84	69,589 84	69,202 30
Other Pay-list Items	241 16	41 16	27 19
A Books—For the General Library, including Binding	18,000 00	17,139 33	17,064 13
Books—For the Library of American History	1,000 00	1,000 00	987 74
Cost of Printing Reports	1,000 00	640 67	640 67
Printing and Stationery	1,000 00	1,670 00	1,414 52
Sundries	1,150 00	700 00	683 75
	<u>\$ 90,781 00</u>	<u>\$ 90,781 00</u>	<u>\$ 90,020 30</u>

As of March 31, 1947, there were 29 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: F. A. Hardy, Parliamentary Librarian, \$6,000; F. Desrochers, General Librarian, \$6,000; E. Bilodeau, \$4,140; J. C. Brown, \$2,580; R. M. Hamilton, \$3,720; L. Lusignan, \$2,580; F. W. Matley, \$2,580; T. E. Monette, \$2,940; J. Tarte, \$3,720.

A Of these expenditures, \$5,202.80 was paid to the Department of Public Printing and Stationery.

PENSIONS AND OTHER BENEFITS

Vote 131 Pension to the unmarried sister of the late Colonel Harry Baker, M.P.	700 00
Expenditures	699 96

OPEN ACCOUNTS

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Pay-list Deductions—				
The Senate	13 00	252 00	239 00	
House of Commons	47 00	19,025 07	18,978 07	
Library of Parliament	32 00	158 00	126 00	
	<u>\$ 92 00</u>	<u>\$ 19,435 07</u>	<u>\$ 19,343 07</u>	

Deductions for Canada Savings Bonds and War Savings Certificates from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Unclaimed Cheques Suspense—				
House of Commons			\$ 34 92	\$ 34 92

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.

1946-47
PUBLIC ACCOUNTS

PART II

L

LEGISLATION

APPENDICES

1. The Senate—Statement of Indemnities, Expense Allowances and Travelling and Living Expenses Paid in 1946-47.
2. House of Commons—Statement of Indemnities, Expense Allowances and Travelling and Living Expenses Paid in 1946-47.

Du Tremblay, P. R.						
2,675 00	820 00	1,987 50	1,337 50	16 00	15 00	31 00
3,565 00	1,120 00		1,962 50	20 00	20 00	40 00
3,640 00	1,220 00	187 50	1,937 50	10 00	10 00	30 00
3,515 00			1,525 00			130 00
3,050 00			2,000 00	20 00	25 00	57 00
3,640 00	1,220 00		2,000 00		60 00	120 00
3,640 00	1,220 00		1,962 50		90 00	180 00
3,565 00	1,220 00		1,962 50			
3,075 00			1,060 79			
3,315 00	1,220 00	187 50	1,937 50	150 00	80 00	150 00
3,190 00			1,775 00			170 00
3,640 00	1,220 00		2,000 00		120 00	240 00
3,565 00	1,220 00		1,962 50	12 50	12 00	24 50
3,640 00	1,220 00		2,000 00		120 00	240 00
3,465 00	1,220 00	262 50	1,912 50	19 20	17 00	36 20
3,440 00	1,220 00		1,900 00		90 00	145 00
3,540 00	1,220 00		1,950 00			
3,640 00	1,220 00		2,000 00	16 80	17 80	34 60
3,315 00	1,220 00	487 50	1,837 50			
3,640 00	1,220 00		2,000 00		120 00	240 00
3,640 00	1,220 00		2,000 00		60 00	120 00
3,640 00	1,220 00		2,000 00		150 00	300 00
3,440 00	1,220 00		1,900 00		90 00	180 00
3,640 00	1,220 00		2,000 00		60 00	120 00
3,640 00	1,220 00		2,000 00		60 00	120 00
3,640 00	1,220 00		2,000 00		60 00	120 00
3,640 00	1,220 00		2,000 00		60 00	120 00
3,640 00	1,220 00	20 00		20 00	60 00	120 00
3,640 00	1,220 00		2,000 00		60 00	120 00
Macdonald, John A.						
3,615 00	1,220 00	312 50	87 67		120 00	210 00
3,640 00	1,220 00		1,987 50		90 00	180 00
3,640 00	1,220 00		2,000 00		120 00	240 00
3,640 00	1,220 00		2,000 00		60 00	120 00
3,640 00	1,220 00		2,000 00		60 00	120 00
3,950 00		75 00	1,975 00	150 00	36 00	96 00
3,640 00	1,120 00		2,000 00	15 00	12 00	27 00
3,640 00	1,220 00		2,000 00		75 00	195 00
3,640 00	1,220 00		2,000 00		150 00	300 00
3,315 00	1,220 00	75 00	1,837 50		60 00	90 50
McLean, A. D. and Legal Representative of						
1,990 00		562 50	969 86	150 00		150 00
3,265 00	1,220 00		1,812 50		120 00	240 00
3,565 00	1,220 00	112 50	1,962 50		90 00	180 00
3,540 00	1,220 00		1,950 00	20 00	20 00	40 00
3,175 00	620 00	1,237 50	1,587 50	90 00	90 00	270 00
3,640 00	1,220 00		2,000 00		50 00	
3,150 00	850 00		1,575 00	16 00	16 00	48 00
3,640 00	1,220 00		2,000 00	50 00	50 00	100 00
3,115 00	1,220 00		1,737 50			
2,615 00	1,020 00		1,487 50	60 00	60 00	180 00
3,640 00	1,220 00		2,000 00		60 00	120 00
Macdonald, John A.						
3,615 00	1,220 00	312 50	87 67		120 00	210 00
3,640 00	1,220 00		1,987 50		90 00	180 00
3,640 00	1,220 00		2,000 00		120 00	240 00
3,640 00	1,220 00		2,000 00		60 00	120 00
3,640 00	1,220 00		2,000 00		60 00	120 00
3,950 00		75 00	1,975 00	150 00	36 00	96 00
3,640 00	1,120 00		2,000 00	15 00	12 00	27 00
3,640 00	1,220 00		2,000 00		75 00	195 00
3,640 00	1,220 00		2,000 00		150 00	300 00
3,315 00	1,220 00	75 00	1,837 50		60 00	90 50
McLean, A. D. and Legal Representative of						
1,990 00		562 50	969 86	150 00		150 00
3,265 00	1,220 00		1,812 50		120 00	240 00
3,565 00	1,220 00	112 50	1,962 50		90 00	180 00
3,540 00	1,220 00		1,950 00	20 00	20 00	40 00
3,175 00	620 00	1,237 50	1,587 50	90 00	90 00	270 00
3,640 00	1,220 00		2,000 00		50 00	
3,150 00	850 00		1,575 00	16 00	16 00	48 00
3,640 00	1,220 00		2,000 00	50 00	50 00	100 00
3,115 00	1,220 00		1,737 50			
2,615 00	1,020 00		1,487 50	60 00	60 00	180 00
3,640 00	1,220 00		2,000 00		60 00	120 00

THE SENATE—*Concluded*

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1946-47 *Concluded*

Honourable Members of the Senate	Indemnities			Expense Allowances			Travelling and Living Expenses					
	Statutory		Vote 745	Statutory		Statutory	Statutory		Vote 746		Total	
	Twentieth Parliament		Twentieth Parliament	Paid on Yearly Basis		Twentieth Parliament	Twentieth Parliament		Second Session	Actual		
	Second Session	Third Session	Second Session	Actual	Per Diem		Actual	Per Diem				
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Raymond, D.	2,600 00				1,300 00				120 00	120 00		240 00
Riley, D. E.	3,640 00	1,020 00			2,000 00				60 00	60 00		120 00
Robertson, W. McL.	3,640 00	920 00			2,000 00				90 00	90 00		180 00
Robichau, J. L. P.	2,415 00	1,220 00	1,837 50		1,387 50				90 00	90 00		180 00
Robinson, Brewer	3,640 00	1,220 00			2,000 00				10 00	10 00		20 00
Roebuck, A. W.	3,640 00	1,220 00			2,000 00				5 00	5 00		10 00
St. Pere, E. C.	3,640 00	1,220 00			2,000 00				90 00	90 00		180 00
Sindair, John E.	3,640 00	1,220 00	825 00		2,000 0				120 00	120 00		240 00
Stevenson, J. J.	3,030 00	1,220 00			1,725 00							
Sutherland, Donald	2,725 00		1,912 50		1,362 50							
Tanner, Chas. E., Legal Representative of					71 23							
Taylor, W. H.	3,800 00	1,220 00	300 00		1,900 00			17 00	17 00			34 00
Turgeon, J. G.		1,220 00							150 00	150 00		150 00
Vaillancourt, C.	3,640 00	1,220 00			2,000 00				20 00	20 00		40 00
Veniot, C. J.	3,565 00	1,220 00			1,962 50				60 00	60 00		120 00
Vien, Thomas	3,640 00	1,220 00			2,000 00							
White, G. V.	3,640 00	1,220 00			2,000 00							
Wilson, C. R.	3,440 00	1,220 00	75 00		1,900 00							
	311,770 00	99,800 00	18,025 00		169,063 52			126 50	930 00	3,975 00	3,486 30	8,902 80

Honourable Members
of the Senate

Appendix 2

HOUSE OF COMMONS

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1946-47

LEGISLATION

L-15

Members	Indemnities			Expense Allowances		Travelling and Living Expenses									
	Statutory		Votes 749 and 636	Statutory	Statutory					Vote 750					
	Twentieth Parliament		Twentieth Parliament	Paid on Yearly Basis	Twentieth Parliament				Twentieth Parliament						
	Second Session	Third Session	Second Session		Second Session	Third Session	Second Session								
	\$	cts.	\$	cts.	\$	cts.	Actual \$	Per Diem \$	Actual \$	Per Diem \$	Actual \$	cts.	\$	cts.	Total
Abbott, Hon. D. C.	3 640 00	1 220 00		2 000 00											
Adamson, R.	3 640 00	1 220 00		2 000 00		15 00		15 00			15 00				45 00
Archibald, H. G.	3 640 00	1 220 00		2 000 00											283 30
Argue, H. R.	3 640 00	1 220 00		2 000 00											207 50
Arsenault, B.	3 640 00	1 220 00		2 000 00											105 85
Asbby, P. H.	3 640 00	1 220 00		2 000 00											190 65
Aylesworth, W. R.	3 640 00	1 220 00		2 000 00		5 00		5 00			5 00				15 00
Baker, L. E.	3 640 00	1 220 00		2 000 00											90 00
Barrett, T. B.	3 640 00	1 220 00		2 000 00											36 00
Beaudoin, L. R.	3 640 00	1 220 00		2 000 00											
Beaudry, R.	2 840 00	1 220 00	150 00	2 000 00											
Belzile, C.	3 640 00	1 220 00		2 000 00											74 05
Bennedickson, W. M.	3 615 00	1 220 00		1 987 50											162 20
Bentley, T. J.	3 640 00	1 220 00		2 000 00											198 10
Bertrand, Hon. E.	3 640 00	1 220 00		2 000 00											
Bertrand, E. O.	3 640 00	1 220 00		2 000 00											
Bertrand, L.	3 640 00	1 220 00		2 000 00		14 50		14 50							
Black, D. F.	3 640 00	1 220 00		2 000 00		353 00		682 75							
Black, Hon. G.	3 640 00	1 220 00		2 000 00											17 70
Black, P. C.	2 790 00	1 220 00	850 00	2 000 00											12 75
Blackmore, J. H.	3 640 00	1 220 00		2 000 00											45 00
Blair, W. G.	3 640 00	1 220 00		2 000 00											1 035 75
Blanchette, J. A.	3 640 00	1 220 00		2 000 00											60 00
Boivin, M.	3 640 00	1 220 00		2 000 00											58 40
Bonnier, J. A.	3 640 00	1 220 00		2 000 00											208 40
Boucher, G. R.	3 640 00	1 220 00		2 000 00											4 00
Bourget, M.	3 640 00	1 220 00		2 000 00											22 30
Bowerman, E. L.	3 640 00	1 220 00		2 000 00											49 40
Bracken, J.	3 640 00	1 220 00		2 000 00											24 20
															7 50
															15 00
															78 10
															211 70
															90 00

HOUSE OF COMMONS—Continued
STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1946-47—Continued

Members	Indemnities			Expense Allowances		Travelling and Living Expenses								
	Statutory			Votes 749 and 636		Statutory		Statutory				Vote 750		Total
	Twenty-ninth Parliament			Twenty-ninth Parliament		Paid on Yearly Basis		Twenty-ninth Parliament				Twenty-ninth Parliament		
	Second Session	Third Session	Total	Second Session	Third Session	Second Session	Third Session	Second Session		Third Session		Second Session	Third Session	
								Actual \$	Per Diem cts.	Actual \$	Per Diem cts.				Actual $	Per Diem cts.
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Bradette, J. A.	3,640 00	1,220 00			2,000 00					60 00	21 00		81 00	
Bradshaw, A. J.	3,640 00	1,220 00			2,000 00						15 00		55 00	
Breithaupt, L. O.	3,315 00	1,220 00	250 00		1,962 50				40 00					
Bridges, Hon. H. F. G.	3,640 00	1,220 00			2,000 00				14 00		14 00		28 00	
Brooks, A. J.	3,640 00	1,220 00			2,000 00									
Brown, D. F.	3,640 00	1,220 00			2,000 00									
Bruce, Hon. H. A.					412 65									
Brunelle, H. E.	3,640 00	1,220 00			2,000 00				19 50		21 50		41 00	
Bryce, W.	3,640 00	1,220 00			2,000 00						52 20		142 20	
Burton, J. W.	3,640 00	1,220 00			2,000 00						72 50		192 50	
Campbell, M.	3,640 00	1,220 00			2,000 00						120 00		163 00	
Caouette, R.					586 30									
Cardiff, L. E.	3,640 00	1,220 00			2,000 00									
Cardin, Hon. P. J. A.	3,640 00	1,220 00			1,605 45						14 00		74 00	
Casse, W. G.	3,640 00	1,220 00			2,000 00									
Casselman, A. C.	3,640 00	1,220 00			2,000 00			9 00		60 00	44 70		104 70	
Castleden, G. H.	3,565 00	1,220 00	75 00		2,000 00				9 00				18 00	
Charlton, J. A.	3,640 00	1,220 00			2,000 00					120 00	69 50		189 50	
Chevrier, Hon. L.	3,640 00	1,220 00			2,000 00				18 00		18 00		36 00	
Church, T. L.	3,315 00	1,220 00	325 00		2,000 00									
Clark, S. M.	3,640 00	1,220 00			2,000 00									
Claxton, Hon. B.	3,315 00	1,220 00	325 00		2,000 00						13 90		28 60	
Cleave, H.	3,615 00	1,220 00			2,000 00					60 00	14 90		74 90	
Cloutier, A.	3,640 00	1,220 00			1,987 50									
Cockram, A.	3,615 00	1,220 00			2,000 00						12 90		24 40	
Coldwell, M. J.	3,640 00	1,220 00			1,987 50			17 20			29 00		58 00	
Coté, A.	3,640 00	1,220 00			2,000 00				13 30		29 00		43 80	
Coté, A. P.	3,640 00	1,220 00			2,000 00					90 00	49 65		139 65	
Coté, P. E.	3,640 00	1,220 00			2,000 00				15 20		15 30		30 50	
Cournoyer, J. P. G.					2,000 00						38 60		38 60	
Coyle, C. D.	3,640 00	1,220 00			49 30				9 60		9 60		19 20	
					2,000 00				15 00		17 40		77 40	

Croll, D. A.	1,220 00			13 70	13 70	27 40
Cruickshank, G. A.	1,220 00				287 00	437 00
Daniel, K. R.	1,220 00			29 50	14 30	43 80
Dechene, J. M.	1,220 00				283 80	433 80
Denis, A.	1,220 00			8 90	8 90	17 80
Desmond, C. E.	1,220 00				18 90	78 90
Diefenbaker, J. G.	1,220 00	75 00	120 00		311 00	74 00
Dion, J. A.	1,220 00				120 00	107 20
Dorrie, L.	1,220 00			50 00	50 00	100 00
Dorion, F.	1,220 00	75 00		22 50	25 20	47 70
Douglas, J. L.	1,220 00				38 05	128 05
Drope, R. E.	1,220 00				16 60	46 60
Dubois, L.	1,220 00	275 00		29 20	29 20	58 40
Emmetson, H. R.	1,220 00			8 50	24 80	84 80
Eudes, R.	1,220 00				10 00	18 50
Fair, R.	1,220 00				130 00	74 90
Faulkner, T.	1,220 00				60 00	224 90
Faulx, Hon. G.	1,220 00				60 00	71 20
Ferguson, J. H.	1,220 00			9 50	9 50	19 00
Fleming, D. M.	1,220 00			40 00	40 00	80 00
Fontaine, J.	1,220 00			18 90	18 90	36 90
Fournier, Hon. A.	1,220 00			28 00	28 00	56 00
Fournier, S.	1,220 00					
Fraser, G. K.	1,220 00			16 00	16 00	32 00
Fulton, E. D.	1,220 00			21 60	21 60	43 20
Gagnon, P. F.	1,220 00				135 00	202 65
Gardiner, Rt. Hon. J. G.	1,220 00	375 00			90 00	84 90
Gariépy, W.	1,220 00					
Gauthier, J. L.	1,220 00			15 00	15 00	30 00
Gauthier, P.	1,220 00			9 80	9 80	18 80
Gaudet, Hon. C. W. G.	1,220 00			24 50	24 50	49 00
Gibson, J. L.	1,220 00					
Gillis, C.	1,220 00				180 00	180 00
Gingras, M.	1,220 00					
Gladstone, R. W.	1,220 00			20 40	106 25	196 25
Glen, Hon. J. A.	1,220 00			13 50	19 40	39 80
Golding, W. H.	1,220 00				13 50	27 00
Gour, J. O.	1,220 00			9 40	7 70	17 10
Gourd, D.	1,220 00					
Grant, T. V.	1,220 00					
Graydon, G.	1,220 00	625 00			30 90	90 90
Green, H. C.	1,220 00			6 60	47 70	167 70
Hackett, J. T.	1,220 00		5 20		5 55	17 35
Halle, M.	1,220 00				137 70	287 70
Hamel, J. I.	1,220 00			10 00	12 50	22 50
Hansell, E. G.	1,220 00			16 00	21 70	37 70
Harness, D. S.	1,220 00			11 50	11 50	23 00
Harris, J. H.	1,220 00				64 40	199 40
Harris, W. E.	1,220 00	1,600 00			120 00	120 00
Hatfield, H. H.	1,220 00			11 80	11 80	23 60
Hazen, D. K.	1,220 00			12 50	16 65	29 15
Healy, T. P.	1,220 00				60 00	60 00
					60 00	82 20
				9 00	9 00	18 00

HOUSE OF COMMONS—Continued

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1940-47—Continued

Members	Indemnities			Expense Allowances		Travelling and Living Expenses						
	Statutory		Votes 749 and 636	Statutory	Statutory					Total		
	Twentieth Parliament		Twentieth Parliament	Paid on Yearly Basis	Twentieth Parliament			Twentieth Parliament	Total			
	Second Session	Third Session	Second Session		Per Diem	Third Session	Second Session					
								Actual		Per Diem	Actual	Per Diem	Actual	Per Diem
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Henderson, R. J.	3,640 00	1,220 00			2,000 00				60 00	18 00		78 00
Heon, G. H.	3,390 00	1,220 00		250 00	2,000 00							150 00
Herridge, H. W.	3,640 00	1,220 00			2,000 00				150 00		60 90	180 90
Hlyuka, A.	3,640 00	1,220 00			2,000 00						20 70	40 70
Hodgson, C. W.	3,640 00	1,220 00			2,000 00						18 80	37 60
Honihit, K.	3,640 00	1,220 00			2,000 00							
Howe, Rt. Hon. C. D.	3,640 00	1,220 00			2,000 00							
Isley, Rt. Hon. J. L.	3,115 00	1,220 00		525 00	2,000 00							
Irvine, W.	3,640 00	1,220 00			2,000 00				150 00	80 00		230 00
Isnor, G. B.	3,640 00	1,220 00			2,000 00				60 00	24 65		84 65
Jackman, H. R.	3,640 00	1,220 00			2,000 00			18 10		18 10		36 20
Jaenicke, F. E.	3,640 00	1,220 00			2,000 00				120 00	48 00		168 00
Jacques, N.	3,640 00	1,220 00			2,000 00				150 00	74 00		224 00
Jean, Hon. J.	3,640 00	1,220 00			2,000 00							
Johnson, C. E.	3,640 00	1,220 00			2,000 00				120 00	77 90		197 90
Johnston, R. N.	3,640 00	1,220 00			2,000 00				90 00	72 60		162 60
Kidd, T. A.	3,640 00	1,220 00			2,000 00							
King, Rt. Hon. W. L. Mackenzie	2,515 00	1,220 00		1,125 00	2,000 00				90 00	30 00		120 00
Kirk, J. R.	2,940 00	1,220 00		700 00	2,000 00				90 00	49 50		139 50
Knight, R. R.	3,640 00	1,220 00			2,000 00				90 00	101 70		191 70
Knowles, S. H.	3,280 00	1,220 00		350 00	2,000 00							
Kuhl, W. F.	3,640 00	1,220 00			2,000 00				120 00			120 00
Lacombe, J. R. L.	3,640 00	1,220 00			2,000 00							
LaCruix, W.	3,640 00	1,220 00			2,000 00					17 30		35 30
Lafontaine, J.	3,640 00	1,220 00			2,000 00					23 00		45 00
Lalonde, M.	3,640 00	1,220 00			2,000 00					11 15		26 50
Langlois, J. G. L.	3,640 00	1,220 00			2,000 00					28 00		56 00
Lapalme, G. E.	3,265 00	1,220 00		375 00	2,000 00				90 00	88 69		178 69
Lapointe, H.	3,640 00	1,220 00			2,000 00					20 50		41 00
Laurendeau, A.	3,640 00	1,220 00			2,000 00					21 50		21 50
Leader, H., Legal representative of the late	3,640 00	1,220 00			2,000 00					40 00		80 00
				4,000 00	706 85							

Leger, A. D.	1,220 00	3,640 00	2,000 00			20 80	60 00	34 60	94 00
Lennard, F. E.	1,220 00	3,640 00	2,000 00					26 00	46 80
Lessner, J.	1,220 00	3,640 00	2,000 00			18 00		18 50	36 50
Little, W.	1,220 00	3,640 00	2,000 00				60 00	14 50	74 50
Lockhart, N. J.	1,220 00	3,640 00	2,000 00			14 00		15 10	29 10
Low, S. E.	1,220 00	3,640 00	2,000 00				150 00	257 10	407 40
McDonald, W. C., Legal representative of the late.		600 00	1,769 85						
Macdonald, W. R.	1,220 00	3,640 00	2,000 00			21 70		27 50	49 20
Macdonnell, J. M.	1,220 00	3,615 00	1,987 50			8 40		8 40	16 80
MacInnis, A.	1,220 00	3,640 00	2,000 00				150 00	71 30	221 30
MacKenzie, Rt. Hon. I. A.	1,220 00	3,640 00	2,000 00						
MacKinnon, Hon. J. A.	1,220 00	3,640 00	2,000 00						
MaeLean, M.	1,220 00	3,640 00	2,000 00				90 00	32 20	122 20
MacNaught, J. W.	1,220 00	3,640 00	2,000 00				90 00	30 90	120 90
MacNicol, J. R.	1,220 00	3,640 00	2,000 00			12 50		11 20	23 70
McCann, Hon. J. J.	1,220 00	3,640 00	2,000 00				120 00		120 00
McCubbin, D. J.	1,220 00	3,640 00	2,000 00				60 00	15 00	75 00
McCubbin, R.	1,220 00	3,590 00	2,000 00						
McCulloch, H. B.	1,220 00	3,640 00	2,000 00				90 00	35 50	125 50
McCullough, E. G.	1,220 00	3,565 00	1,962 50				90 00	47 50	137 50
McDonald, W. R.	1,220 00	3,640 00	2,000 00			20 00			20 00
McDonald, W. R., Legal representative of the late.		3,640 00	668 50						
McGarry, M. E.	1,220 00	3,640 00	2,000 00				90 00	65 30	155 30
McGregor, R. H.	1,220 00	3,640 00	2,000 00			12 00		12 30	36 30
McIlraith, G. J.	1,220 00	3,640 00	2,000 00						
McIvor, D.	1,220 00	3,640 00	2,000 00				60 00	25 45	85 45
McKay, E. B.	1,220 00	3,640 00	2,000 00				120 00	68 70	188 70
McLure, W. C. S.	1,220 00	3,640 00	2,000 00				60 00	24 70	84 70
McMaster, W. A.	1,220 00	3,340 00	1,850 00			10 00		9 60	29 60
Maloney, J. W.	1,220 00	3,640 00	2,000 00				60 00	30 45	90 45
Manross, P.	1,220 00	3,640 00	2,000 00				60 00	22 60	82 60
Marier, E.	1,220 00	3,640 00	2,000 00			27 60		26 10	53 70
Marquis, E.	1,220 00	3,640 00	2,000 00			36 00		27 00	63 00
Marshall, J. A.	1,220 00	3,640 00	2,000 00				120 00	45 90	165 90
Martin, Hon. P.	1,220 00	3,640 00	2,000 00						
Massey, D.	1,220 00	3,565 00	2,000 00			15 00			15 00
Mathew, J. E.	1,220 00	3,640 00	2,000 00				90 00	45 00	135 00
Matthew, J. H.	1,220 00	3,640 00	2,000 00				120 00		120 00
Maybank, R.	1,220 00	3,640 00	2,000 00				90 00	73 80	163 80
Mayhew, R. W.	1,220 00	3,640 00	2,000 00				150 00	150 00	300 00
Menary, I.	1,220 00	3,640 00	2,000 00			26 00		6 00	32 00
Merritt, C. C.	1,220 00	3,640 00	2,000 00				150 00		150 00
Michaud, B.	1,220 00	3,590 00	1,987 50				60 00	17 50	77 50
Miller, C. C.	1,220 00	3,640 00	2,000 00				90 00		90 00
Fitchell, Hon. H.	1,220 00	3,640 00	2,000 00				90 00		90 00
Moore, R.	1,220 00	3,640 00	2,000 00			21 90		18 10	40 00
Mulins, J. P.	1,220 00	3,465 00	2,000 00				60 00	49 00	109 00
Murphy, J. W.	1,220 00	3,640 00	2,000 00				90 00	51 50	141 50
Mutch, L. A.	1,220 00	3,640 00	2,000 00				120 00	108 40	228 40
Nieholson, A. M.	1,220 00	3,640 00	2,000 00				60 00	22 40	82 40
Nixon, G. E.	1,220 00	3,640 00	2,000 00						

HOUSE OF COMMONS—Concluded

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1946-47—Concluded

Members	Indemnities			Expense Allowances		Travelling and Living Expenses					
	Statutory			Votes 749 and 636		Statutory		Statutory			
	Twenty-fourth Parliament			Twenty-fourth Parliament		Paid on Yearly Basis		Twenty-fourth Parliament			
	Second Session			Second Session				Second Session			
	\$	cts.	\$	\$	cts.	\$	cts.	Actual	Per Diem	Actual	Total
Parent, C.	3,640 00	1,220 00	1,220 00			2,000 00					64 40
Pearkes, G. R.	3,640 00	1,220 00	1,220 00			2,000 00				33 70	454 10
Pearce, L. P.	3,540 00	1,220 00	1,220 00			1,950 00	18 40	18 40	150 00	304 10	35 20
Finard, R.	3,640 00	1,220 00	1,220 00			2,000 00		9 00		18 40	9 00
Poulton, J. F.	3,640 00	1,220 00	1,220 00			2,000 00			60 00	47 50	107 50
Powe, Hon. C. G.	3,615 00	1,220 00	1,220 00			1,987 50		24 00		24 00	48 00
Probe, J. O.	3,640 00	1,220 00	1,220 00			2,000 00			90 00	79 05	169 05
Quelch, V.	3,640 00	1,220 00	1,220 00			2,000 00			135 00	59 65	194 65
Raymond, L. J.	3,640 00	1,220 00	1,220 00			2,000 00		9 00			9 00
Raymond, M.	3,640 00	1,220 00	1,220 00			2,000 00	7 50	7 30		3 80	18 60
Reid, T.	3,640 00	1,220 00	1,220 00			2,000 00			150 00	150 00	300 00
Richard, J. T.	3,640 00	1,220 00	1,220 00			2,000 00					89 20
Richard, C. T.	3,640 00	1,220 00	1,220 00			2,000 00					
Rinfret, E. G.	3,490 00	1,220 00	1,220 00	150 00		2,000 00					
Robinson, A. P.	3,640 00	1,220 00	1,220 00			2,000 00		25 00		25 00	50 00
Robinson, W. A.	3,640 00	1,220 00	1,220 00			2,000 00		26 80		26 80	53 80
Ross, D. G.	3,640 00	1,220 00	1,220 00			2,000 00		14 90		14 90	29 80
Ross, J. A.	3,640 00	1,220 00	1,220 00			2,000 00			90 00	57 05	147 05
Ross, T. H.	3,640 00	1,220 00	1,220 00			2,000 00		14 00		14 00	28 00
Rowe, Hon. W. E.	3,190 00	1,220 00	1,220 00			1,775 00		14 80		14 80	29 60
St. Laurent, Rt. Hon. L. S.	3,640 00	1,220 00	1,220 00			2,000 00					46 80
Senn, M. C.	3,590 00	1,220 00	1,220 00	50 00		2,000 00		22 80		24 00	191 75
Shaw, F. D.	3,640 00	1,220 00	1,220 00			2,000 00			120 00	71 75	434 55
Sinclair, J.	3,640 00	1,220 00	1,220 00			2,000 00		4 00		284 55	10 50
Sinclair, W. E. N.	3,640 00	1,220 00	1,220 00			2,000 00			90 00	47 00	137 00
Sinnot, J. S.	3,640 00	1,220 00	1,220 00			2,000 00		14 70		14 70	29 40
Skey, L. W.	3,640 00	1,220 00	1,220 00			2,000 00			120 00		120 00
Smith, A. L.	3,640 00	1,220 00	1,220 00			2,000 00		12 00		17 90	29 90
Smith, J. E.	3,640 00	1,220 00	1,220 00			2,000 00			60 00	30 00	150 00
Stanfield, F. T.	3,640 00	1,220 00	1,220 00			2,000 00		24 00		10 90	34 90
Stephenson, C. E.	3,640 00	1,220 00	1,220 00			2,000 00			90 00	44 70	134 70
Stewart, A. M.	3,640 00	1,220 00	1,220 00			2,000 00					

[illegible]

1946-47
PUBLIC ACCOUNTS

PART II

M

DEPARTMENT OF MINES AND RESOURCES

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF MINES AND RESOURCES

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	18,421,095 35	Ordinary	1,348,353 67
Special	161,110 79	Special Receipts	547,430 19
Demobilization and Reconversion	2,497,955 73	Other Credits	2,053,289 11
Adjusting Entries	54,648 82		3,949,072 97
		Adjusting Entries—	
		[8a] Non-Active Assets:	
		(ii) Other	54,648 82
	<u>\$ 21,134,810 69</u>		<u>\$ 4,003,721 79</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances—		[9] Floating Debt	55 42
(f) Miscellaneous (Cr.)	43,263 25	[10] Deposit and Trust Accounts....	1,066,742 63
[4] Investments—		[12] Deferred Credits.....(Dr.)	3,872 46
(e) Balances receivable under		[13] Sundry Suspense Accounts.....	7,912 18
Agreements of Sale of Crown			
Assets	2,047,122 79		
	<u>\$ 2,003,859 54</u>		<u>\$ 1,070,837 77</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page M—57.

GENERAL NOTE.—A Statement of Receipts and Disbursements for Capital and Revenue Accounts for the year ended March 31, 1947, of the Indian Trust Funds is included as an appendix to this section.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
Tax Revenue:		
A Fur Export Tax.....	90,894 44	56,834 64
Non-Tax Revenue:		
B Return on Investments.....	26,109 66	39,630 34
C Privileges, Licences and Permits	675,267 08	537,110 57
D Proceeds from Sales.....	180,515 93	229,026 81
E Services and Service Fees.....	195,601 18	174,235 60
F Refunds of Expenditure	155,434 52	108,362 61
G Miscellaneous	24,530 86	8,366 55
Total Ordinary.....	1,348,353 67	1,153,567 12

DEPARTMENT OF MINES AND RESOURCES

M—3

	1946-47	1945-46
Special Receipts and Other Credits—		
H Refunds of Previous Years' War and Demobilization Expenditures.....	441,985 23	203,799 31
I Miscellaneous War, Demobilization and Reconversion Revenues.....	105,444 96	869 39
J Asset value of property disposed of under Purchase Agreement.....	2,053,289 11	
	3,949,072 97	1,358,235 82
Adjusting Entries—		
Non-Active Assets (ii) Other: Miscellaneous Non-Active Accounts—		
K Seed Grain and Relief.....	54,648 82	45,435 70
Grand Total.....	<u>\$4,003,721 79</u>	<u>\$1,403,671 52</u>

Summary of Revenues by Branches

Branch	1946-47	1945-46
Mines and Geology.....	2,414,724 96	52,874 02
Lands, Parks and Forests	1,125,709 72	950,405 89
Surveys and Engineering.....	194,518 58	189,977 67
Indian Affairs.....	24,359 65	18,204 36
Immigration	244,408 88	192,209 58
	<u>\$4,003,721 79</u>	<u>\$1,403,671 52</u>

Details

Ordinary Revenue—		
Tax Revenue:		
A Fur Export Tax:		
Lands, Parks and Forests Branch—		
Tax on furs exported from Northwest Territories		90,894 44
Non-Tax Revenue:		
B Return on Investments:		
Lands, Parks and Forests Branch—		
Net collections of interest on Seed Grain and Relief Advances issued prior to 1926	25,637 75	
Indians Affairs Branch—		
Interest on advances for assistance to Indians	471 91	26,109 66
C Privileges, Licences and Permits:		
Mines and Geology Branch—		
Royalty from licences under patents, \$11,622.62; permits and licences issued under the Explosives Act, c. 7, 1946, \$2,457.03	14,079 65	
Lands, Parks and Forests Branch—		
Canadian National Parks: Transient motor licences, \$115,851.81; rents, \$30,374.26; golf fees, \$21,932.75; timber permits, \$21,908.88; livery licences, \$14,851.64; camping permits, \$14,124.80; miscellaneous permits, \$7,210.55; miscellaneous business licences, \$7,179; yearly motor licences, \$4,444.06; fishing licences, \$2,273.85; hotel and rooming house licences, \$1,471.50; sundry, \$13,405.67, total, \$255,028.77.		
Northwest Territories: Quartz mining fees, \$99,867.46; miners' licences, \$61,937.25; petroleum royalty, \$52,362.88; rent of land, \$24,579.40; timber dues, \$16,141.18; business licences, \$8,915.57; quartz royalty, \$3,976.10; game licences, \$2,582; quartz mining leases, \$2,460.20; petroleum leases, \$2,132.56; motor vehicle licences, \$1,016.50; sundry, \$2,711.65; total, \$278,682.75.		
Yukon Territory: Placer mining fees, \$39,745.06; royalty on placer gold, \$21,362.12; quartz mining fees, \$14,022.44; timber dues, \$9,188.06; rent of land, \$5,773.04; hydraulic leases, \$2,390; quartz mining leases, \$800; sundry, \$1,964.02; total, \$95,244.74.		
Ordinance Lands: Rent of lands, and fees, \$12,229.02; sundry, \$509.35; total, \$12,738.37.		
Public Lands: Timber dues, \$2,923.11; rent of lands, and fees, \$2,664.37; sundry, \$1,001.64; total, \$6,589.12.		
Forest Service: Timber dues, \$6,947.23; sundry, \$90.88; total, \$7,038.11.		
Migratory Birds: Sundry, \$64.	655,385 86	

PUBLIC ACCOUNTS: PART II

Surveys and Engineering Branch—		
Water power rentals, \$688.57; Dominion Lands Surveyors' fees, \$185	873	57
Indian Affairs Branch—		
Rentals, \$305; sundry, \$1	306	00
Immigration Branch—		
Registration fees, substitutional certificates	4,622	00
		675,267 08
D Proceeds from Sales:		
Mines and Geology Branch—		
Minerals, \$2,556.86; publications, \$6,285.42; sundry, \$260.56	9,102	84
Lands, Parks and Forests Branch—		
Canadian National Parks: Buffalo products, \$7,170.36; cordwood, \$120.05; sundry, \$3,947.13; total, \$11,237.54.		
Forest Service: Timber and wood, \$16,399.64; sundry, \$327.17; total, \$16,726.81.		
Northwest Territories: Reindeer products, \$7,480.56; furs, \$6,893.80; land, \$1,617.30; staking maps, \$1,195.40; buffalo products, \$741; sundry, \$18.10; total, \$17,946.16.		
Public Lands, \$40,063.33; Ordnance Lands, \$10,670.53; Yukon Territory, \$1,106.51.	97,750	88
Surveys and Engineering Branch—		
Survey maps, \$38,897.44, derived from sale of maps and plans at a price scale as set by the Governor in Council, and in some cases by Ministerial ruling; hydrographic charts, \$15,377.03; publications, \$297.72; sundry, \$29.03	54,601	22
Indian Affairs Branch—		
Live stock, \$5,656.81; crop returns, \$1,112.59	6,769	40
Immigration Branch—		
Excess of revenue over expenditure in connection with catering service, \$12,276.37 (See Vote 187); publications, \$15.22	12,291	59
		180,515 93
E Services and Service Fees:		
Mines and Geology Branch—		
Hardening and treatment of steel, etc., \$1,822.17; assays and analyses, \$807.26; sundry, \$16.50	2,645	93
Lands, Parks and Forests Branch—		
Canadian National Parks: Bathhouse receipts, \$62,224.65; water rates, \$29,098.78; telephone charges, \$26,326.23; electricity, \$16,197.74; sewer rates, \$7,809.43; garbage collection, \$7,640.84; rent of equipment, \$2,481.07; sundry, \$152.12; total, \$151,930.86.		
Forest Service, \$928.53; Northwest Territories, \$267.05	153,126	44
Surveys and Engineering Branch—		
Contributions towards the cost of water power investigations: Nova Scotia, \$3,298; New Brunswick, \$202.50; Quebec, \$10,000; Ontario, \$11,500; Manitoba, \$2,000; Saskatchewan, \$2,000; Alberta, \$2,000; British Columbia, \$7,500.		
Sundry, \$639.26	39,139	76
Indian Affairs Branch—		
Electricity, \$440; water, \$30; sundry, \$219.05	689	05
		195,601 18
F Refunds of Previous Years' Expenditures:		
Mines and Geology Branch	348	31
Lands, Parks and Forests Branch—		
Northwest Territories, \$38,590.54; Canadian National Parks, \$988.83; Yukon Territory, \$760.34; Forest Service, \$57.22; Migratory Birds, \$ 35	40,397	28
Surveys and Engineering Branch—		
Refunds with respect to transfer of water power development to the Province of Manitoba, \$98,204.66; sundry, \$835.08	99,039	74
These refunds are classified as follows: Capital charges due January 1, 1947—Lac Seul, \$27,914.50; Lake of the Woods, \$43,420.63; operating charges for the calendar year 1946: Lac Seul, \$20,094.97; Lake of the Woods, \$6,774.56. They represent the amortization of, and interest upon, the capital outlay by the Dominion in securing water storage in the Lake of the Woods and Lac Seul, together with the portion of the operating expenses (see Votes 167 and 168) of this storage for which the Province is liable.		

Indian Affairs Branch—			
Refunds on account of assistance given to Indians, \$7,303.33; gas and oil drums, \$1,017.25; gasoline tax, \$714.38; previous years' advances, \$2,008.17; sundry, \$390.69		11,433 82	
Immigration Branch		4,215 37	155,434 52
G Miscellaneous:			
Mines and Geology Branch		334 48	
Lands, Parks and Forests Branch—			
Canadian National Parks, \$3,033.91; Northwest Territories, \$3,059.40; Migratory Birds, \$1,165.15; Yukon Territory, \$326.96; Forest Service, \$05.		7,585 47	
Surveys and Engineering Branch		92 17	
Indian Affairs Branch—			
Interest on special trust accounts, \$4,568.36; sundry, \$121.11		4,689 47	
Immigration Branch—			
Fines and forfeitures, \$11,825.80; sundry, \$3.47		11,829 27	24,530 86
Total Ordinary			1,348,353 67
Special Receipts and Other Credits—			
H Refunds of Previous Years' War and Demobilization Expenditures:			
Mines and Geology Branch		302,638 90	
This amount comprises: repayments of loans from companies in receipt of assistance from the Dominion to aid them in the production of strategic minerals, \$8,289.29 (for standing of these loans see page M-46); proceeds from sale of equipment damaged by fire and sold by Abasand Oils Ltd., \$1,550; insurance moneys received in compensation for loss due to fire at Abasand Oils Limited Plant, \$285,210.89; revenue earned on equipment rented and material sold under agreement of April 1, 1943, between the Dominion and Abasand Oils Ltd., \$6,778.72; rebate of workmen's compensation dues overpaid by Abasand Oils Ltd., \$674.31; sundry, \$135.69.			
Lands, Parks and Forests Branch		282 78	
Surveys and Engineering Branch		172 12	
Immigration Branch		138,891 43	441,985 23
I Miscellaneous War, Demobilization and Reconversion Revenues:			
Mines and Geology Branch—			
Interest on loans from companies in receipt of assistance from the Dominion to aid them in the production of strategic minerals, \$246.23 (for standing of loans see page M-46); revenue earned on equipment rented and materials sold under the agreement, dated April 1, 1943, between the Dominion and Abasand Oils Ltd., \$31,226.17; sundry, \$813.34		32,285 74	
Surveys and Engineering Branch		600 00	
Immigration Branch		72,559 22	105,444 96
Practically all of this amount, as well as that credited to Refunds of Previous Years' War and Demobilization Expenditures, is in connection with expenditures made on behalf of Canadian nationals outside of Canada. Included also under the former is \$16,057.67 representing cash received from the National Advisory Committee for Children from Overseas representing the amount of the bank balance of that organization as at July 4, 1946, the date on which it ceased to function.			
J Asset value of property disposed of under Purchase Agreement:			
Mines and Geology Branch			2,053,289 11
Under authority of P.C. 235 of January 21, 1947, the Minister of Mines and Resources signed an agreement whereby all the rights, title and interest previously conveyed to the Crown under an agreement dated April 1, 1943, are to be transferred to Abasand Oils Limited. Specific terms of payment are provided in the agreement, the total amount due to the Crown being \$2,053,289.11 (for standing of this account see Investments, page M-57).			
Adjusting Entries—			
Non-Active Assets—Miscellaneous			
K Seed Grain and Relief Advances (Write-down)			54,648 82
This item is the offset to a similar amount reported as expenditure under Write Down of Assets (see page M-56). The entry covers the amount written off during the year from outstanding advances for Seed Grain and Relief. The status of these advances is shown under Non-Active Assets (see page M-57).			
Grand Total			\$4,003,721 79

Certified correct.

H. L. KEENLEYSIDE.

Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
M-10		Stat. Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
M-10		Stat. Motor Allowance Car to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
M-10	132	Departmental Administration.....	173,255 00	153,638 02	147,419 72
			185,255 00	165,638 02	159,419 72
MINES AND GEOLOGY BRANCH					
M-11	133, 752	Branch Administration.....	33,650 00	31,937 23	29,575 77
M-11	134	Bureau of Mines—			
	753	Bureau of Mines Administration.....	29,880 00	26,237 57	20,138 50
M-11	135 754	Mineral Resources Investigations.....	573,030 00	495,300 78	413,085 46
M-13	136	Explosives Act.....	29,500 00	27,453 02	22,082 03
M-13	137	To provide for the fabrication, erection and equipping of a hydrogenation plant in the Fuel Research Laboratories—Engineering, design, etc.....	50,000 00		
M-13	138	Bureau of Geology and Topography—			
	755	Bureau of Geology and Topography Administration and Miscellaneous Services.....	152,040 00	138,787 80	112,081 82
M-14	139 756	Geological Surveys.....	503,285 00	465,243 15	321,015 84
M-15	140 757	Topographical Surveys, including expenses of the Geographic Board of Canada.....	554,155 00	468,211 47	249,716 31
M-16	141 758	Drafting and Map Reproduction.....	153,020 00	119,335 95	84,983 50
M-16	142 759	National Museum of Canada.....	90,765 00	74,476 61	50,053 95
			2,169,325 00	1,846,983 58	1,302,733 18
LANDS, PARKS AND FORESTS BRANCH					
M-16	143	Branch Administration.....	25,150 00	23,707 07	19,771 18
M-17	144	Government of the Northwest Territories—			
		General Administration, operation and maintenance of services, including Wood Buffalo Park.....	338,000 00	337,003 79	404,605 52
M-18	145	Eastern Arctic Expedition.....	75,000 00	66,937 62	57,252 19
M-18	146	Forest and Wild Life Conservation including Wood Buffalo Park.....	252,500 00	214,021 32	78,933 30
M-19	147	Airports, Roads, Buildings and Water Systems—Construction and Improvements—			
	148	Yellowknife Airport.....	514,000 00	444,026 35	278,879 24
M-19	148 638	Buildings.....	403,100 00	381,853 98	106,342 99
M-20	149 760	Roads.....	369,750 00	295,300 74	
M-20	150	Water and Sewage Systems for new Yellowknife Townsite.....	245,000 00	125,970 63	
M-20	151	Government of the Yukon Territory—			
		Administration.....	100,000 00	92,815 05	66,284 61
M-21	152	Airports—Surveys and Investigations.....	60,000 00	25,166 78	
M-21	153	Dominion Forest Service—			
		General scientific, economic and administrative services.....	373,890 00	283,174 63	133,900 86
M-22	154	Forest Experiment Stations.....	252,010 00	168,742 37	66,158 73
M-22	155 761	Forest Products Laboratories.....	364,100 00	286,618 54	160,042 10
M-23	156	Grant to Canadian Forestry Association.....	1,620 00	1,620 00	1,620 00
M-23	157	Land Registry—			
		Land Registry, Seed Grain Collections, Administration of Ordnance, Admiralty and Public Lands.....	85,340 00	71,414 33	52,658 83
M-24	158 762	National Parks Bureau—			
		National Parks and Historic Sites Services..	2,090,000 00	2,052,853 20	1,176,102 62
M-26	159 763	Administration of Migratory Birds Convention Act.....	55,370 00	50,979 57	48,470 37
M-26	160	Forest and Wild Life Conservation.....	40,000 00	34,637 45	35,134 30
M-26	161	Grant to Jack Miner Migratory Bird Foundation.....	5,000 00	5,000 00	2,500 00
			5,649,830 00	4,961,843 42	2,688,656 84

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
SURVEYS AND ENGINEERING BRANCH					
M-27	162	Branch Administration.....	24,590 00	23,120 80	20,163 23
M-27	163 764 765	Dominion Observatory, Ottawa.....	138,035 00	135,183 87	98,099 31
M-27	164 765	Dominion Astrophysical Observatory, Victoria, B.C.....	40,043 00	38,340 49	28,925 37
M-28	165 766	Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts and including a grant of \$350 to the International Executive Council, World Power Conference.....	281,140 00	273,250 13	245,091 26
M-29	166	To provide for studies and surveys of the Columbia River Watershed in Canada.....	300,000 00	217,029 97	
M-29	167 767	Lake of the Woods Control Board.....	9,535 00	8,334 72	8,395 72
M-29	168	To provide for the expenses incurred under the Agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed.....	20,650 00	19,799 67	20,069 96
M-30	169	To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote)...	500 00		213 67
M-30	768	To provide for the costs of the Crown in litigation arising from alleged damages to riparian lands below the outlets of the Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act, moneys expended to be largely reimbursed.....	6,000 00	628 70	
M-30	775	To provide for the construction in the Snare River Drainage Basin, Northwest Territories of a combined storage and hydro-electric development to serve the Yellowknife dis- trict, and to authorize the Minister of Mines and Resources, with the approval of the Governor General in Council, to engage engineering assistance and to undertake all related works by day labour or contract.....	950,000 00 110,285 00	949,999 90 103,475 96	92,480 01
M-31	170 769	Engineering and Construction Service.....			
M-31	171	Grimshaw-Great Slave Lake Road—Amount required for construction of provincial section in 1946-47, under terms of Agreement with Alberta.....	450,000 00	449,424 16	
M-31	770	Snow Lake Mining Road, Manitoba—Amount required for Dominion contribution in 1946-47 for construction, under terms of agreement with the Province of Manitoba.....	150,000 00	82,349 83	
M-31	771	To provide for the survey of the Yukon Terri- tory section of a Highway from the Alaska Highway to Atlin, B.C.....	15,000 00	11,748 17	
M-32	172 772	Geodetic Service.....	204,060 00	164,696 08	120,416 81
M-32	173	To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin....	240 00	240 00	240 00
M-32	174 773	International Boundary Commission.....	40,300 00	36,347 62	32,885 68
M-33	175	Hydrographic and Map Service—			
M-34	176 774	Hydrographic Service.....	794,350 00	646,313 74	397,214 63
M-34	176 774	Legal Surveys and Map Service, including grant of \$350 to assist in printing the pub- lication of the Canadian Institute of Surveying.	362,363 00	282,327 66	251,266 74
M-35	177	To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, print- ing, rent, etc. (the fees of F. H. Peters, J. E. R. Ross and R. H. Montgomery, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum).....	1,900 00 3,898,391 00	1,618 06 3,444,229 53	841 44 1,316,503 83

PUBLIC ACCOUNTS: PART II

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
INDIAN AFFAIRS BRANCH					
M-35	178 }	Branch Administration.....	70,305 00	61,534 26	50,029 75
	776 }				
M-35	179 }	Indian Agencies.....	1,168,559 00	1,074,686 39	853,275 45
	777 }				
M-37	180 }	Reserves and Trusts—			
	778 }	Administration.....	732,831 00	663,412 83	42,682 96
M-37	Stat.	Indian Annuities, Indian Act, c. 98, R.S.....	295,847 00	295,847 00	291,825 00
M-38	181 }	Welfare and Training—			
	779 }	Welfare of Indians.....	1,291,115 00	1,230,888 05	877,607 75
M-39	182 }	Indian Education.....	1,081,971 00	952,925 33	673,980 89
	780 }				
M-40	183 }	Grants to Residential Schools.....	1,692,355 00	1,585,795 42	1,616,022 88
M-40	184 }	Grants to Agricultural Exhibitions and Indian			
		Fairs, in the amounts detailed in the Esti-	6,725 00	5,085 16	4,743 59
		mates.....			
M-41	185 }	Grant to provide additional services to Indians	100,000 00	78,180 29	56,815 16
		of British Columbia.....	6,439,708 00	5,948,334 73	4,466,983 43
IMMIGRATION BRANCH					
M-41	186 }	Administration of the Immigration Act and the			
	781 }	Chinese Immigration Act.....	228,366 00	213,689 81	172,156 70
M-42	187 }				
	782 }	Field and Inspectional Service, Canada.....	1,753,923 34	1,698,950 95	1,237,706 97
	74 }				
M-43	188 }	Field and Inspectional Service, Abroad.....	308,845 00	134,159 85	113,381 98
	783 }		2,291,134 34	2,046,800 61	1,523,245 65
PENSIONS AND OTHER BENEFITS					
M-44	Stat.	Mrs. Doris Ryckman and children, Appropria-			
		tion Act, No. 6, c. 50, 1936.....	600 00	600 00	600 00
M-44	189	Mrs. Alice Morson Smith.....	600 00	600 00	600 00
SUPERANNUATION AND RETIREMENT BENEFITS					
M-44	Stat.	Gratuities to families of deceased employees,			
		Civil Service Act, c. 22, R.S.....	6,065 46	6,065 46	4,156 66
		Expenditures: from Appropriations not required			
		for 1946-47.....			6,390 00
		Total Ordinary.....	20,641,508 80	18,421,095 35	11,469,089 31
SPECIAL					
INDIAN AFFAIRS BRANCH					
M-44	190	Fur conservation and development of native			
		crafts and to authorize, subject to the approval			
		of the Governor in Council, the appointment			
		of such extra temporary officers, clerks and			
		employees as may be necessary for the purpose			
		of this item.....	200,000 00	161,110 79	104,188 07
		Expenditures: from Appropriations not required			
		for 1946-47.....			40,631 09
		Total Special.....	200,000 00	161,110 79	144,819 16
DEMOBILIZATION AND RECONVERSION					
ADMINISTRATIVE OFFICES					
M-45	537	To provide for the preparation and printing of			
		a report on the natural resources and develop-			
		ment of Canada's Northwest Region, and			
		contingencies.....	5,000 00		13 10

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
MINES AND GEOLOGY BRANCH					
M-45	538	Aerial Photography.....	1,350,000 00	943,775 89	571,866 75
M-45	539	Administration of projects financed from the Demobilization and Reconversion Appropriations.....	10,800 00	7,827 37	4,993 85
M-46	540	Maintenance of Plant of Abasand Oils Limited.....	50,000 00	45,870 32	287,081 23
M-46	541 } 922 }	To provide for investigations of petroliferous deposits and of potential petroliferous areas in Canada.....	150,000 00	139,285 89	130,049 68
M-46	542	To provide for special exploration and development work, in connection with the supply of strategic minerals.....	5,000 00	41 67	8,277 19
		Bureau of Mines—			
M-47	543	Explosives Act.....	30,000 00	24,533 91	29,936 04
M-47	544	Metallic Minerals Division—			
		Special Services.....	330,000 00	269,908 11	272,448 62
M-48	545	Investigations of radio-active ores.....	60,000 00	38,959 00	17,173 32
M-48	546	Investigations in Mineral Economics.....	30,000 00	12,449 32	
M-49	547	Construction and equipment of an extension to the Metallurgical Laboratories, Booth Street, Ottawa, including consulting, engineering and design fees.....	545,000 00 2,560,800 00	253,164 28 1,735,815 76	307,581 76 1,629,408 44
LANDS, PARKS AND FORESTS BRANCH					
		Dominion Forest Service—			
M-49	548	Internment and Prisoners of War Operations.....	8,500 00	331 94	27,934 94
M-50	549	Alternative Service Work Camps.....	41,000 00	9,552 10	64,212 32
		Land Registry—			
M-50	550	Alaska Highway—Legal, Survey and other costs of acquiring right-of-way and rental of lands leased to the Crown.....	36,000 00	11,006 71	36,896 15
		National Parks Bureau—			
M-50	551	Alternative Service Work Camps.....	75,000 00 160,500 00	22,320 28 43,211 03	247,275 65 376,319 06
SURVEYS AND ENGINEERING BRANCH					
		Post-War Reconstruction Program—Planning—			
M-51	552	Branch Administration.....	5,500 00	3,738 69	611 99
M-51	553	Dominion Observatory, Ottawa.....	18,000 00	16,679 11	14,227 44
M-51	554	Dominion Water and Power Bureau.....	62,500 00	34,776 95	15,072 75
M-52	555	Engineering and Construction Service.....	225,000 00	124,283 18	133,372 56
M-52	556	Employment of Persons of the Japanese Race and/or Japanese Nationals.....	240,000 00	44,882 23	262,206 62
M-52	557	Salaries and expenses of engineers observing conditions and maintenance operations on the Alaska Highway.....	15,000 00	11,713 56	11,731 64
		Post-War Reconstruction Program—Planning—			
M-53	558	Geodetic Service.....	163,100 00	157,133 89	158,303 83
		Hydrographic and Map Service—			
M-53	559	Hydrographic Service.....	84,500 00	27,540 47	10,808 85
M-53	560	Legal Surveys and Map Service.....	201,460 00	117,803 18	65,193 30
M-54	561	Legal Surveys of the Alaska Highway.....	21,797 00 1,036,857 00	13,103 67 551,654 93	15,706 82 687,235 80
IMMIGRATION BRANCH					
M-54	562	For expenditures in connection with looking after Canadian interests abroad.....	775,000 00	147,455 26	428,671 27
M-55	563	Medical Inspection of Dependents of members of the Canadian Armed Forces and of the Corps of (Civilian) Canadian Firefighters Overseas.....	90,000 00	15,571 66	48,775 71
M-55	564	Expenses in connection with British Evacuee Children.....	10,000 00	1,094 38	49,093 82
M-55	565	Expenses in connection with Detained Alien Seamen.....	4,000 00	120 55	2,226 74

PUBLIC ACCOUNTS: PART II

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
IMMIGRATION BRANCH— <i>Concluded</i>					
M-55	566	General Expenditures in Canada and the British Isles.....	5,000 00	2,370 88	1,014 68
M-55	567	Repatriation of Wives and Dependents of members of the Canadian Armed Forces Overseas.....	2,000 00	360 83	526 85
M-56	923	To provide for expenses in connection with the return to foreign countries of seamen who were members of crews of ships which were taken over by the Canadian Government during the war.....	15,000 00 901,000 00	300 45 167,274 01	530,309 07
<i>Expenditures: from Appropriations not required for 1946-47.....</i>					251,981 14
Total Demobilization and Reconversion.....			4,664,157 00	2,497,955 73	3,475,266 61
ADJUSTING ENTRIES					
WRITE DOWN OF ASSETS					
M-56	Stat.	Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown, c. 51, 1926-27.....	54,648 82	54,648 82	45,435 70
Grand Total.....			\$25,560,314 62	\$21,134,810 69	\$15,134,610 78

Salary of Minister, Hon. J. A. Glen, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

Vote 132 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	158,555 00	156,255 00	141,476 99
Other Pay-list Items	1,000 00	1,000 00	773 80
Printing and Stationery	3,000 00	4,500 00	3,753 63
Equipment, Supplies and Materials	4,700 00	4,700 00	1,912 04
A Travelling Expenses	4,000 00	4,000 00	3,595 74
Telephones, Telegrams, Postage, etc.	1,500 00	2,300 00	1,760 86
Sundries	500 00	500 00	364 96
	\$ 173,255 00	\$ 173,255 00	\$ 153,638 02

As of March 31, 1947, there were 61 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rate indicated by an asterisk includes war duties supplement: C. Camsell, Deputy Minister, \$10,000 (July 1); H. L. Keenleyside, Deputy Minister, \$12,000; A. Ainsborough, \$2,400; A. J. Baxter, \$3,660; M. O. F. Brenot, \$2,580; A. E. Bristow, \$2,460; F. W. Carson, \$2,580 (Feb. 22); H. H. Chandler, \$3,420; J. M. Clarke, \$3,900; T. L. Cory, \$4,320; W. M. Cory, \$4,320; K. R. Daly, \$4,500; H. J. Davidson, \$4,080 (Nov. 26); E. A. A. Devitt, \$3,000; C. W. Jackson, \$6,000; A. V. Moffatt, \$2,700; G. H. Murray, \$3,300* (Feb. 1); A. B. Phelan, \$2,580; W. J. F. Pratt, \$4,320, secretarial allowance, \$300; H. E. Reaume, \$2,520; W. M. Vincent, \$3,060; H. C. Warner, \$3,000; A. C. Wimberley, \$3,600.

A Travelling expenses of \$300 or over were paid to: Hon. J. A. Glen, \$2,731.20; W. M. Cory, \$374.65 (charged to Vote 180); C. W. Jackson, \$479.77 (including \$165.50 charged to Vote 114); W. J. F. Pratt, \$379.93.

MINES AND GEOLOGY BRANCH

Vote 133 (and Vote 752, Supplementary Estimates) Branch Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	28,755 00	28,705 00	28,027 23
Other Pay-list Items	75 00	75 00	59 46
Printing and Stationery	600 00	600 00	516 17
Telegrams, Telephones, Postage, etc.	1,800 00	1,800 00	1,535 74
A Travelling Expenses	800 00	850 00	686 95
Sundries	1,620 00	1,620 00	1,111 68
	<u>\$ 33,650 00</u>	<u>\$ 33,650 00</u>	<u>\$ 31,937 23</u>

As of March 31, 1947, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: L. L. Bolton, \$5,220 (Mar. 14); E. M. Edwards, \$2,580; J. R. Kirkeconnell, \$4,020; W. B. Timm, \$7,500; T. H. York, \$2,460.

A W. B. Timm received travelling expenses of \$635.61 (including \$52.44 charged to Vote 138).

Vote 134 (and Vote 753, Supplementary Estimates) Bureau of Mines—Bureau of Mines Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	26,005 00	26,005 00	23,216 29
Other Pay-list Items	345 00	345 00	140 85
Printing and Stationery	1,000 00	1,000 00	755 37
A Travel (Field Studies)	700 00	200 00	85 35
Sundries	1,830 00	2,330 00	2,039 71
	<u>\$ 29,880 00</u>	<u>\$ 29,880 00</u>	<u>\$ 26,237 57</u>

As of March 31, 1947, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: M. M. Farnham, \$3,000 (Sept. 25); T. G. Madgwick, \$4,020 (Jan. 4); G. H. Murray, \$3,300; C. S. Parsons, \$6,000.

A C. S. Parsons received travelling expenses of \$564.48 (including \$63.02 charged to Vote 135 and \$451.11 to Vote 545).

Vote 135 (and Vote 754, Supplementary Estimates) Bureau of Mines—Mineral Resources Investigations

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	463,271 10	463,271 10	399,474 88
Other Pay-list Items	1,397 90	1,397 90	1,226 03
A Supplies and Materials	40,000 00	42,000 00	38,594 08
Travel (Field Investigations)	10,000 00	14,000 00	12,773 95
Printing, Binding, Lithographing, etc.	14,000 00	11,500 00	11,201 45
B Equipment	40,000 00	34,500 00	27,647 58
C Sundries	4,361 00	6,361 00	4,382 81
	<u>\$ 573,030 00</u>	<u>\$ 573,030 00</u>	<u>\$ 495,300 78</u>

This vote provides for the costs of investigations, in laboratory, office and field, pertaining to mineral resources, the mining and metallurgical industries, mineral technology and economics of production and marketing; and the dissemination of information with respect thereto.

As of March 31, 1947, there were 176 salaried employees being paid from this account, of whom 48 were paid on a prevailing rate basis. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, A. K.	\$ 4,380 00		Kirkendale, G. A.	3,120 00	
Badger, S. R. M.	3,120 00		Laroche, A. E.	3,000 00	
Baltzer, C. E.	3,780 00	\$ 323 10	Lutes, L.	2,700 00	
Beaupre, A.	2,410 80		MacPherson, A. R.	3,120 00	671 78
Beer, H. L.	3,300 00		Malloch, E. S.	4,020 00	
Bond, C. A.	2,880 00		Martindale, E. S.	4,380 00	
Booth, F. L.	2,580 00		McClelland, W. R.	3,600 00	504 55†
Bowles, J. E. H.	3,000 00		McCree, J. S.	3,120 00	
Bowles, K. W. T.	3,120 00		Monture, G. C.	5,400 00	
Brown, N. B.	3,480 00		Moodie, R. P. (July 18) ..	2,557 36*	
Buisson, G. J. A.	3,780 00		Nicolls, J. H. H.	3,600 00	
Burrough, E. J.	3,660 00	681 19†	Noblitt, H. L.	3,120 00	
Carey, E. L.	2,410 80		Norrish, W. H.	4,320 00*	355 15†
Casey, F. L.	2,460 00		Offord, R. J.	3,120 00	
Casey, J. M. (May 23) ..	3,240 00		O'Hara, G. B. (Dec. 20) ..	2,410 80	
Chantler, H. M.	3,600 00		O'Hara, J. B.	2,477 20	
Cole, L. H.	4,500 00	1,075 66†	Phillips, J. G.	3,780 00	657 84†
Cooper, H. H.	2,580 00		Picher, R. H.	3,480 00	761 71†
Cornish, R. W.	3,120 00		Prince, A. T.	4,560 00	
Coyne, B. P.	3,600 00		Reid, M. F. (Mar. 31) ..	2,580 00	
Cunningham, R. L.	3,780 00	530 14†	Rivington, J. A.	2,700 00	
Dyck, W. J. (Sept. 24) ..	2,400 00		Rogers, R. A.	3,720 00	
Eardley-Wilmot, V. L. ..	3,780 00	1,810 80	Rosewarne, P. V.	4,020 00	483 47†
Ells, S. C. (Apr. 29) ..	4,020 00		Sadler, A.	3,300 00	
Ensell, G.	2,880 00		Satterthwaite, E.	2,410 80	
Farnham, G. S. (June 1)	4,800 00		Saulter, M.	2,400 00	
Feltrin, M.	2,880 00		Seely, P. B.	2,700 00	
Ferrigan, P.	2,755 20		Spence, H. S.	4,620 00	
Fitzsimmons, A. E.	2,410 80		Stewart, D. M. (Apr. 26)	2,520 00	
Fournier, J. A.	4,080 00		Swartzman, E.	3,480 00	1,475 38
Freeman, C. H.	3,120 00	367 47	Swinerton, A. A.	3,780 00	338 92
Gadbois, M.	2,410 80		Thomas, J. F. J.	3,960 00	
Gilmore, R. E.	4,800 00		Thomas, L. O.	4,200 00	
Goodspeed, F. E.	2,460 00		Traill, R. J.	5,400 00	
Goudge, M. F.	4,800 00	906 52†	Traversy, V.	2,410 80	
Haanel, B. F. (Feb. 2) ..	4,980 00		Turrall, W. T.	3,720 00	
Haycock, M. H.	3,900 00		Wait, E. H.	3,120 00	
Hayes, J. St. C.	3,000 00		Wall, W. A. (July 13) ..	3,000 00	
Heatherington, G. W. ...	2,580 00		Warren, T. E.	4,800 00	513 61
Hudson, H. P.	2,700 00		Watts, H. L.	3,120 00	
Hutchings, W.	3,000 00		White, W. E.	2,940 00	
Inman, W. R.	3,120 00		Woodrooffe, H. M.	3,120 00	
Jenkins, W. S.	3,120 00		Work, E. A.	2,580 00	
Johnston, J. D.	3,300 00		Young, C. B.	2,410 80	
Kilgour, N.	2,410 80		Young, R. J.	3,120 00	

†These items include amounts charged to other accounts as follows: Vote 149, \$761.71; Vote 541, \$355.15; Vote 544, \$122.65; Vote 545, \$48.35; Vote 546, \$452.54; Department of Reconstruction and Supply--Vote 604, \$435.06; Vote 611, \$180.05 and Vote 612, \$326.84.

Travelling expenses of \$300 or over were paid to: W. H. Harper (who was receiving an annual salary of less than \$2,400), \$411.70; J. W. Meier (included under Vote 544); H. J. Nichols (included under Vote 544).

A Expenditures comprise: stationery and office supplies, \$2,791.74; photographic supplies, \$1,009.74; scientific supplies, \$9,826.13; gasoline and oil, \$622.12; sundry supplies and materials, \$24,344.35.

B Expenditures comprise: 3 motor cars, \$2,415.13; 1 motor truck, \$918.25; library and educational equipment, \$1,923.11; scientific equipment, \$16,286.91; sundry equipment, \$962.41; maintenance of motor cars and trucks, \$1,141.22; maintenance of scientific and other equipment, \$4,000.55.

C Includes freight and express, \$2,971.79.

Suppliers receiving \$5,000 or over: Canadian Fairbanks-Morse Co., Ltd., \$6,424.25; Canadian Laboratory Supplies, Ltd., \$5,650.35; Department of Public Printing and Stationery, \$16,013.17.

Vote 136 Bureau of Mines—Explosives Act

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	20,615 00	21,575 00	21,571 35
Other Pay-list Items	1,155 00	1,155 00	942 08
A Travelling Expenses	4,000 00	2,400 00	1,737 86
B Equipment and Supplies	1,600 00	3,100 00	2,941 69
Professional and Other Special Services	600 00	400 00	99 55
Sundries	1,530 00	870 00	160 49
	<u>\$ 29,500 00</u>	<u>\$ 29,500 00</u>	<u>\$ 27,453 02</u>

This vote provides for the costs of administration of the Explosives Act, c. 7, 1946, an Act to regulate the manufacture, testing, storage, and importation of explosives.

As of March 31, 1947, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. W. P. Campbell, \$4,500; M. C. Fletcher, \$4,140; C. B. Mohr, \$3,309; W. B. Paton, \$3,780*.

A Travelling expenses of \$300 or over were paid to: W. P. Campbell, \$559.74; W. B. Paton, \$863.78.

B Includes purchase of 1 motor car, \$1,141.52.

Vote 137 Bureau of Mines—To provide for the fabrication, erection and equipping of a hydrogenation plant in the Fuel Research Laboratories—Engineering, design, etc.	\$ 50,000 00
Expenditures	nil

As no contracts were entered into, there were no expenditures to the end of the fiscal year.

Vote 138 (and Vote 755, Supplementary Estimates) Bureau of Geology and Topography—Bureau of Geology and Topography Administration and Miscellaneous Services

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	121,113 00	114,113 00	110,121 99
Other Pay-list Items	515 00	515 00	406 65
Supplies and Materials	15,000 00	17,000 00	14,222 05
Equipment	8,500 00	10,500 00	5,722 35
Purchase of Air Photographs	1,500 00	1,500 00	1,500 00
A Sundries	5,412 00	8,412 00	6,814 76
	<u>\$ 152,040 00</u>	<u>\$ 152,040 00</u>	<u>\$ 138,787 80</u>

As of March 31, 1947, there were 50 salaried employees being paid from this account, of whom 2 were paid on a prevailing rate basis. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: W. Allingham, \$2,400; G. D. Barrowman, \$3,120; W. P. Daly, \$3,900; H. J. Dunlap, \$3,600; E. C. Elliott, \$2,400; J. Hardouin, \$3,285 (Feb. 21); C. Lawson, \$2,940; F. C. C. Lynch, \$5,400 (Mar. 24); W. M. Marshall, \$2,880 (transferred to Department of Transport, Nov. 1); P. J. McClymont, \$3,120; L. E. McLellan, \$2,700; P. J. Moran, \$3,120; R. K. Odell, \$4,620; E. C. Rochon, \$3,120; J. W. Spence, \$3,780; S. M. Steeves, \$3,300; A. V. Waite, \$3,000; N. I. Wills, \$2,580.

A Includes travelling expenses of \$3,650.06. Travelling expenses of \$300 or over were paid to: G. Shaw and T. L. Tanton (included under Vote 139).

The Department of Public Printing and Stationery was paid \$11,403.86 from this vote.

Vote 139 (and Vote 756, Supplementary Estimates) Bureau of Geology and Topography—Geological Surveys

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	311,749 95	224,389 95	220,690 86
Other Pay-list Items	4,564 00	4,564 00	2,174 72
A Field Surveys and Travel	135,094 05	181,454 05	176,913 70
B Printing, Binding, Lithographing, etc.	21,000 00	18,000 00	12,609 29
C Equipment, Supplies and Sundries	30,877 00	74,877 00	52,854 58

\$ 503,285 00	\$ 503,285 00	\$ 465,243 15
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This vote provides for the costs of field and office studies of rocks, minerals and ore deposits of Canada that may lead to the discovery of ore and kindred deposits and more successful exploitation of deposits already known, and the publishing of the results of such investigations.

As of March 31, 1947, there were 73 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over, including salaries of field personnel paid from Field Surveys and Travel primary, on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Alcock, F. J.	\$ 4,800 00	Frarey, M. J.	2,580 00	Milbury, J. C.	2,580 00
Armstrong, J. E.	3,900 00*	(Sept. 22)		(Sept. 25)	
Bell, W. A.	5,040 00	Fraser, F. J.	2,700 00	Norman, G. W. H. ..	4,800 00
Belyea, H. R.	2,820 00	Fyles, J. G.	2,460 00	Norman, H. C.	2,580 00
Bostock, H. S.	4,440 00	(Sept. 28)		Owen, E. B.	3,060 00
Brown, I. C.	2,580 00	Gillespie, W. G.	2,460 00	Parsons, W. H.	2,460 00
Brown, R. A. C.	2,820 00	Hanson, G.	5,700 00	(Sept. 30)	
Buckham, A. F.	3,900 00*	Harrison, J. M.	3,000 00	Poitevin, E.	5,040 00
Burling, L. D.	3,960 00	Henderson, J. F.	3,900 00	Pounder, D. A.	2,460 00
Cairnes, C. E.	5,040 00	Hoadley, J. W.	2,580 00	(Sept. 17)	
Caley, J. F.	4,080 00	(Oct. 1)		Raney, E. J. R.	2,580 00
Cameron, H. L.	2,580 00	Hodgson, A. G.	2,460 00	(Sept. 15)	
(Sept. 19)		(Sept. 18)		Rice, H. M. A.	4,080 00
Christie, A. M.	3,060 00	Hume, G.	5,040 00	Robertson, D. S.	2,460 00
Cockfield, W. E.	5,040 00	Irish, E. J. W.	3,060 00	(Sept. 14)	
Cooke, H. C.	4,800 00	Kindle, E. D.	4,080 00	Roots, E. F.	2,580 00
Currie, J. B.	2,460 00	Lang, A. H.	4,080 00	(Sept. 30)	
(Sept. 19)		Latour, B. A.	2,580 00	Shaw, G.	3,900 00*
Dawson, K. R.	2,460 00	Leitch, H. C. B.	2,580 00	Stanton, M. S.	3,060 00
Deane, R. E. (Oct. 3)	2,700 00	(Sept. 14)		Steady, H. R.	2,460 00
Dix, W. F. (Oct. 1) ..	2,460 00	Long, D. R. (Sept. 23)	2,460 00	Sternberg, C. M.	2,940 00
Douglas, R. J. W.	2,940 00	Longard, E. J.	2,460 00	Stewart, J. S.	4,800 00
(Oct. 4)		(Sept. 27)		Stockwell, C. H.	4,620 00
Duffell, S.	3,000 00	Lord, C. S.	3,900 00*	Tanton, T. L.	4,800 00
Eastwood, G. E.	2,580 00	MacKay, B. R.	5,010 00	Tiphan, M.	2,580 00
(Sept. 27)		MacLaren, A. S.	2,580 00	(Sept. 25)	
Ellsworth, H. V.	4,800 00	Maddox, D. C.	3,900 00	Tipper, H. W.	2,460 00
Elson, A.	2,460 00	(Mar. 31)		Tremblay, L. P.	2,940 00
Erdman, O. A.	2,640 00	Marshall, J. R.	3,900 00	(Oct. 2)	
(June 18)		Maudsley, J. B.	3,900 00	Usher, J. L. (Sept. 24)	2,580 00
Fabry, R. J. C.	3,300 00	(Sept. 3)		Weeks, L. J.	4,080 00
Feniak, M. (Sept. 19)	2,940 00	McAllister, A. L.	2,460 00	Wickenden, R. T. D.	4,080 00
Ferguson, S. A.	2,520 00	(Sept. 25)		Wilson, A. E.	4,080 00
(Apr. 23)		McLearn, F. H.	4,800 00	Wilson, J. T.	3,180 00
Folinsbee, R. E.	3,000 00	McTaggart, K. C.	2,580 00	(Sept. 11)	
(Sept. 16)		(Sept. 18)		Wilson, M. E.	4,800 00
Fortier, Y. O.	3,000 00	Merritt, J. E.	2,460 00		
		(Oct. 1)			

A This expenditure includes: salaries of 40 members of field personnel, \$30,408.58; salaries of 70 student assistants, \$35,204.19; wages of 49 cooks and labourers, \$19,469.63; gasoline and oil, \$4,277.98; provisions, \$27,312.05; transportation of field parties, \$23,629.59; travel, \$1,152.14; air transportation, \$22,558.25; supplies and equipment, \$1,009.62; purchase of 10 horses, \$1,090; maintenance of motor cars and trucks, \$2,835.49; subsistence and care of horses, \$1,033.24; hire of horses, \$532.63; rentals, \$362.29; maintenance of equipment, \$299.57; freight and express, \$5,164.55; miscellaneous, \$573.90.

Travelling expenses of \$300 or over were paid to: B. R. MacKay, \$435.30 (including \$99.56 charged to Vote 138); G. Shaw, \$457.65 (including \$385.96 charged to Vote 138); J. S. Stewart, \$1,128.44 (including \$233.31 charged to Vote 138 and \$842.93 charged to Vote 144); T. L. Tanton, \$1,661.33 (charged to Vote 138)

B Payments were made to the Department of Public Printing and Stationery.

C This expenditure includes: camp equipment, \$20,013.88; canoes, \$2,459.48; purchase of 4 used motor cars, \$1,824.72; purchase of 2 new and 4 used motor trucks, \$4,343.81; scientific equipment, \$1,327.81; sundry materials and supplies, \$6,512.12; expenses of the Vancouver Office, \$149.65; freight and express, \$1,771.08; maintenance of motor cars and trucks, \$4,843.95; maintenance of camp equipment, \$3,047.43; storage of equipment, \$722.24; subsistence and care of horses, \$1,892.42; preparation of reports, maps, etc., \$575; miscellaneous, \$370.99.

Suppliers receiving \$5,000 or over: Canadian Pacific Air Lines, Limited, \$8,545.49; Department of Public Printing and Stationery, \$13,326.39; Woods Manufacturing Co., Ltd., \$3,172.84.

Vote 140 (and Vote 757, Supplementary Estimates) Bureau of Geology and Topography—Topographical Surveys, including Expenses of the Geographic Board of Canada

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	304,783 12	259,783 12	247,839 87
Other Pay-list Items	4,236 83	4,236 83	679 89
A Field Surveys and Travel	174,375 05	134,375 05	132,038 92
B Equipment, Supplies and Sundries	70,760 00	155,760 00	87,652 79
	<u>\$ 554,155 00</u>	<u>\$ 554,155 00</u>	<u>\$ 468,211 47</u>

As of March 31, 1947, there were 115 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below:

Salary rate	Salary rate	Salary rate
Anderson, B. L. \$ 2,700 00	Francis, K. G. 2,880 00	McKay, R. B. 4,260 00
Armstrong, G. M. ... 2,700 00	(Oct. 11)	Miller, W. H. 4,380 00
Barnes, J. R. 2,700 00	Fry, E. S. 3,600 00	Monaghan, B. M. .. 2,460 00
Brooks, R. F. 2,460 00	Gajda, R. T. 2,700 00	Nidd, M. E. 2,520 00
Browne, E. F. 3,300 00	Gamble, S. G. 3,600 00	Palmer, P. E. 3,960 00
Butterworth, J. V. ... 3,240 00	Gammon, A. O. 3,120 00	Parlee, R. J. 3,000 00
Campbell, P. G. 2,580 00	Goddard, A. R. 2,580 00	Patterson, J. H. 2,880 00
(Feb. 11)	(Feb. 1)	Rogers, C. G. (Nov. 5) 2,580 00
Carroll, J. 3,600 00	Grant, H. R. 2,700 00	Roy, J. D. 2,700 00
Chipman, K. G. 5,040 00	Hoganson, C. E. 2,460 00	Schneller, A. G. 2,700 00
Clark, R. W. 3,000 00	Hollingsworth, G. S. .. 2,880 00	Smith, C. H. (July 6) 3,000 00
Corry, J. H. (Jan. 4) .. 2,580 00	Honeywell, W. R. ... 2,700 00	Spence, H. N. 3,600 00
Cox, A. C. 2,940 00	Hunt, S. 3,120 00	† Taggart, C. H. 3,420 00
Dixon, E. A. 2,400 00	Leonards, G. A. 2,820 00	Tuttle, A. C. 3,600 00
Donohoe, G. M. 2,700 00	(Sept. 11)	Walker, E. W. 2,580 00
Duncan, C. M. 3,000 00	MacDonald, J. A. 3,600 00	Weller, R. C. 2,700 00
Dunsworth, P. J. 2,700 00	MacKay, D. A. 2,700 00	West, H. A. S. 3,120 00
Du Vernet, F. P. 3,000 00	MacLean, D. A. 2,700 00	Wight, E. J. 3,600 00
Fletcher, W. A. 3,900 00	MacLean, J. F. 2,700 00	Willis, L. E. 2,700 00
Floyd, A. M. 3,000 00	MacLeod, G. A. 2,700 00	Worden, H. D. 2,700 00
	MacDonald, R. C. 3,600 00	

† Received travelling expenses of \$2,380.01 (charged to Vote 180).

A This expenditure includes: salaries of 10 members of field personnel, \$4,640.21; salaries of 111 student assistants, \$48,048.63; wages of 95 cooks and labourers, \$26,684.62; gasoline and oil, \$6,330.36; provisions, \$20,060.03; air transportation, \$6,435.83; transportation of field parties, \$8,548.11; travelling expenses, \$219.89; camp equipment, \$795.12; supplies and equipment, \$1,247.35; maintenance of motor cars and trucks, \$2,690.80; maintenance of equipment, \$257.26; subsistence and care of horses, \$354.59; hire of horses, \$1,522.35; rentals, \$669.70; freight and express, \$3,008.87; miscellaneous, \$525.20.

B This expenditure includes: stationery and office supplies, \$3,070.59; purchase of 6 motor cars, \$6,979.43; purchase of 23 motor trucks, \$25,315.37; canoes, \$4,487.34; camp equipment, \$20,995.69; scientific equipment, \$14,954.38; sundry supplies and materials, \$2,952.85; office equipment, \$851.25; maintenance of motor cars and trucks, \$3,970.64; maintenance of equipment, \$2,470.96; subsistence and care of horses, \$481.47; storage of equipment, \$351.90; freight and express, \$680.23; miscellaneous, \$87.69.

Canadian Pacific Air Lines, Ltd., received payments of \$2,388.54.

Suppliers receiving \$5,000 or over: Campbell Motors (Ottawa) Ltd., \$7,895.31; National Research Council of Canada, \$11,793.23; Patterson Motors, Ltd., \$20,438.95; Woods Manufacturing Co., Ltd., \$7,469.20

Vote 141 (and Vote 758, Supplementary Estimates) Bureau of Geology and Topography—Drafting and Map Reproduction

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	106,735 00	106,735 00	89,082 79
Other Pay-list Items	379 00	379 00	261 57
Supplies and Materials	4,906 00	9,906 00	5,443 66
Printing, Binding, Lithographing, etc.....	41,000 00	36,000 00	24,547 93
	<u>\$ 153,020 00</u>	<u>\$ 153,020 00</u>	<u>\$ 119,335 95</u>

As of March 31, 1947, there were 42 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: S. G. Alexander, \$3,420; J. N. Carnochan, \$2,520; J. J. Carr, \$2,400; C. Connell, \$2,400; W. J. Croft, \$2,580; G. S. Daughtry, \$2,880; J. L. Deslauriers, \$2,580; A. E. Hale, \$2,880; A. T. Hinge, \$2,880; A. Joanes, \$3,600; W. Landles, \$2,820; A. Sullivan, \$3,120; E. J. Villeneuve, \$3,120; R. Veitch, \$2,940; D. Westwood, \$2,880.

The Department of Public Printing and Stationery was paid \$26,404.47.

Vote 142 (and Vote 759, Supplementary Estimates) National Museum of Canada

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	53,873 00	52,873 00	45,283 93
Other Pay-list Items	1,765 00	1,765 00	1,239 56
A Field Surveys and Travel	9,500 00	8,000 00	7,492 54
Printing, Binding, Lithographing, etc.....	17,000 00	17,000 00	13,618 95
Museum Equipment, Supplies, Purchase of Specimens, etc..	6,000 00	8,500 00	5,981 17
Sundries	2,627 00	2,627 00	860 46
	<u>\$ 90,765 00</u>	<u>\$ 90,765 00</u>	<u>\$ 74,476 61</u>

As of March 31, 1947, there were 20 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. R. M. Anderson, \$1,500 (June 30); C. M. Barbeau, \$4,500; J. R. B. Boivin, \$3,120; W. E. Godfrey, \$2,700; C. E. Hall, \$3,120 (Nov. 1); C. E. Johnson, \$3,120; J. D. Leechman, \$3,000; C. L. Patch, \$3,120; A. E. Persild, \$3,720*; A. L. Rand, \$3,780*; A. L. Wilk, \$2,820 (Sept. 13).

A This expenditure includes: salary of student assistant, \$428.65; wages of 9 cooks and labourers, \$2,184.76; provisions, \$903.19; transportation of field parties, \$3,233.63; travelling expenses, \$280.22; freight and express, \$304.83; miscellaneous, \$457.26.

The Department of Public Printing and Stationery was paid \$14,607.99.

LANDS, PARKS AND FORESTS BRANCH**Vote 143 Branch Administration**

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	21,055 00	19,855 00	19,191 30
Other Pay-list Items.....	25 00	25 00	15 48
Printing and Stationery.....	2,000 00	3,500 00	3,258 45
Travelling Expenses	1,000 00	400 00	288 85
Telephones, Telegrams, Postage, etc.	750 00	1,050 00	888 36
Sundries	320 00	320 00	64 63
	<u>\$ 25,150 00</u>	<u>\$ 25,150 00</u>	<u>\$ 23,707 07</u>

As of March 31, 1947, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: R. A. Gibson, \$7,500; G. E. B. Sinclair, \$4,740.

Vote 144 Government of the Northwest Territories—General Administration, operation and maintenance of services, including Wood Buffalo Park

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	158,460 00	158,060 00	157,685 46
Other Pay-list Items	1,400 00	1,300 00	1,133 72
Living Allowances	4,500 00	2,100 00	2,052 42
A Printing and Stationery	6,650 00	12,150 00	12,072 93
B Supplies and Materials	25,150 00	31,650 00	31,604 20
C Travelling Expenses	14,000 00	14,550 00	14,501 78
Freight, Express, Telegrams, Postage, etc.	10,200 00	14,700 00	14,594 76
Equipment, Maintenance and Repairs	14,700 00	6,400 00	6,361 96
D Hospitalization; Professional and Other Special Services; Grants to Schools; Assistance to Industrial Homes	76,750 00	63,200 00	63,152 04
E Sundries	26,190 00	33,890 00	33,844 52
	<u>\$ 338,000 00</u>	<u>\$ 338,000 00</u>	<u>\$ 337,003 79</u>

The expenses of operating the various services were as follows: Head Office, Administration, \$112,326.48; District Office, Fort Smith, \$97,607.02; Hospitalization and Medical Services, \$24,866.74; Reindeer Station, \$47,140.78; Relief to Destitutes, \$39,749.02; Schools, \$9,360.02; Administration of Civil Justice, \$5,953.73.

The Reindeer Station is located in the Northern MacKenzie District and consists of some 6,600 square miles. The costs of operation were as follows: wages, \$17,855.86; supplies and materials, \$11,263.05; travelling expenses, \$912.79; freight, express, etc., \$6,363.86; equipment, \$2,371.01; acquisition of buildings, \$5,782.21; rental of buildings, \$525; professional and special services, \$1,098.50; sundry, \$968.50.

As of March 31, 1947, there were 66 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below:

	Salary rate		Salary rate		Salary rate
Ames, A. O.	\$ 3,600 00	Gagnon, C. A.	2,460 00	Morrison, W. A. ...	2,400 00
(July 4)		*Gibson, A. H.	4,200 00	Nason, W.	4,140 00
Bracken, T. F.	2,580 00	Hogan, W. E.	2,400 00	Payton, G. W.	3,120 00
*Christie, K. J.	3,600 00	*Homulos, S.	3,120 00	Richards, J. P.	3,120 00
Clifford, T.	2,820 00	Lawrence, C. A. R.	3,120 00	Stevenson, A.	2,520 00
Cumming, A. L.	5,040 00	Lock, J. W. K.	3,420 00	Taylor, W. J.	2,640 00
*Cunningham, F. J. G.	4,200 00	*McElroy, J. R.	2,880 00	*Trudel, P. E.	3,060 00
Daly, P. J. (May 23)	3,000 00	McKinnon, J. W. ..	3,000 00	*Whyard, J. H.	2,880 00
Doyle, J. F.	3,300 00	Meikle, M.	3,780 00	Wright, J. G.	4,020 00
*Fraser, F.	4,200 00	Morin, J. L.	2,580 00		

*Received additional compensation—see following list.

The following employees, whose salaries are detailed above, were receiving: house, fuel and light, A. H. Gibson; living allowance, \$1,500 (to July 3), P. E. Trudel; payment of living expenses not exceeding \$90 per month, K. J. Christie, F. J. G. Cunningham, F. Fraser, S. Homulos, J. R. McElroy, J. H. Whyard.

A Payments were made to the Department of Public Printing and Stationery.

B The expenditures were for: coal, \$2,610.53; coal oil, \$302.85; dog food, \$600.52; fuel oil, \$3,502.53; gasoline and oil, \$1,790.33; hunting and fishing supplies, \$383.24; medical supplies, \$579.91; photographic supplies, \$2,810.73; provisions, \$10,681.29; sundry supplies, \$8,342.27.

C The expenditures were for travelling expenses: of employees, \$13,426.74; of other than Government employees, \$1,075.04. Those receiving \$300 or over: A. O. Ames, \$309.35 (including \$80.50 charged to Vote 146); H. C. Craig (included under Vote 72, Department of Finance); A. H. Gibson, \$1,288.18 (including \$923.93 charged to Vote 146); J. W. McKinnon, \$913.55; M. Meikle, \$976.47; J. P. Richards, \$881.75 (including \$755 charged to Vote 146); J. S. Rood, \$672.21; J. S. Stewart (included under Vote 139); J. G. Wright, \$411.85 (charged to Vote 145).

D Payments to hospitals for the treatment and maintenance of indigent patients, to boarding schools for maintenance of indigent and orphan children, and grants to the Church of England and Roman Catholic authorities towards the maintenance of day schools account for the greater part of this expenditure. These payments were as follows:—

Treatment and Maintenance of Indigent Patients: Aklavik, All Saints Mission Hospital and Industrial Home, \$1,532.07; Roman Catholic Mission, \$5,138; Calgary, Central Alberta Sanatorium, \$1,325.84; Chesterfield, Stc. Theresa's Hospital and Industrial Home, \$5,843.98; Edmonton, Charles Camseil Hospital, \$816; Convent of Our Lady of Charity, \$389.94; Department of Public Welfare, \$649.26; Salvation Army, \$32.50; University of Alberta, \$157; Fort Resolution, St. Joseph's, \$3,950.50; Fort Simpson, \$846.50; Fort Smith, Roman Catholic General, \$1,559.50; Hay River, St. Peter's, \$242.49; Pangnirtung, St. Luke's Industrial Home, \$1,054.17; Ponoka, Provincial Mental, \$1,987.82; total, \$28,525.57.

Maintenance of Indigent and Orphan Children: Church of England Missions: Aklavik, \$6,771.99; Fort George, \$1,210.21; Moose Factory, \$332.75; Roman Catholic Missions: Aklavik, \$7,362.67; Fort George, \$788.98; Fort Providence, \$1,942.74; Fort Resolution, \$985.92; total, \$19,395.26.

Grants towards the Maintenance of Day Schools: Church of England Missions: Aklavik, \$400; Baker Lake, \$125; Fort McPherson, \$100; Pangnirtung, \$187.50; Roman Catholic Missions: Aklavik, \$300; Baker Lake, \$125; Cape Dorset, \$250; Chesterfield, \$250; Eskimo Point, \$375; Fort Providence, \$300; Fort Resolution, \$300; Fort Simpson, \$200; Fort Smith, \$1,000; Igloodik, \$62.50; Repulse Bay, \$250; Southampton, \$156.25; Fort Smith Public, \$1,075; Yellowknife Public, \$1,500; total, \$6,956.25.

E Included in the expenditures from this allotment are payments for: care of indigents, expenses in connection with prisoners, electric power, meals and lodgings of workers and bonuses to reindeer-herders.

The Hudson's Bay Company received \$46,695.79.

Vote 145 Government of the Northwest Territories—Eastern Arctic Expedition

	Estimates	Allotments	Expenditures
Supplies and Materials	200 00	200 00	
A Freight, Express, Telegrams, Postage, etc.	60,000 00	60,000 00	52,286 05
B Travelling Expenses	14,800 00	14,800 00	14,651 57
	<u>\$ 75,000 00</u>	<u>\$ 75,000 00</u>	<u>\$ 66,937 62</u>

A B Under agreement with the Hudson's Bay Company, approved by P.C. 2472, June 18, 1946, freight and passengers on Government business were transported in accordance with the schedule of rates set out in the agreement. Payments to the Company amounted to \$65,883.36, of which \$51,985.54 was for freight and \$13,897.82 for passengers.

J. G. Wright received travelling expenses of \$411.85 (included under Vote 144).

An advance of \$250 was made in 1945-46 to R. M. MacLeod, a member of the military personnel of the Department of National Defence—Army Services, on account of travelling expenses in connection with legal work for this Department. As no accounting had been received at the close of that fiscal year, the advance was transferred to 1946-47. An amount of \$90 has now been refunded and the Department is endeavouring to secure an accounting for the balance of \$160.

Vote 146 Government of the Northwest Territories—Forest and Wild Life Conservation including Wood Buffalo Park

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	84,045 00	79,045 00	68,137 03
Other Pay-list Items	500 00	500 00	497 94
Printing and Stationery	500 00	2,000 00	1,308 34
Supplies and Materials	56,000 00	50,000 00	38,797 63
A Travelling Expenses	2,000 00	12,500 00	10,829 80
Freight, Express, Telegrams, Postage, etc.	5,000 00	10,000 00	7,973 43
Equipment, Maintenance and Repairs	80,000 00	80,000 00	74,697 98
Advertising and Publicity	5,000 00	1,000 00	
Sundries, including hire of aircraft	19,455 00	17,455 00	11,779 17
	<u>\$ 252,500 00</u>	<u>\$ 252,500 00</u>	<u>\$ 214,021 32</u>

As of March 31, 1947, there were 12 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: E. G. Oldham, \$3,900, plus house, fuel and light; J. S. Prescott, \$3,360, plus house, fuel and light.

A Travelling expenses of \$300 or over were paid to: J. H. Atkinson (included under Vote 158); A. W. F. Banfield (included under Vote 158); A. H. Gibson (included under Vote 144); E. G. Oldham. \$780.91; J. P. Richards (included under Vote 144).

Suppliers receiving \$5,000 or over: A. M. Berry & Co., \$10,770; Hudson's Bay Co., \$10,581.80; Merco Wholesale, Ltd., \$5,771.44.

Vote 147 Government of the Northwest Territories—Airports, Roads, Buildings and Water Systems—Construction and Improvements—Yellowknife Airport.....	514,000 00
Expenditures	\$ 444,026 35

The airport was constructed by the Department of Transport and the expenditures were for: wages, \$9,924.85; supplies and materials, \$106,178.50; acquisition of equipment, \$21,069.82; travelling expenses, \$10,651.17; contract for aerodrome development, \$250,000; freight and express, \$21,906.70; miscellaneous rentals, \$21,507.21; sundries, \$2,788.10.

Travelling expenses of \$300 or over were paid to the following employees receiving wages or paid from other accounts as shown: G. A. Ainscough, \$409.90; E. J. Garrett†; J. Hamilton†; L. K. Hawkins†; H. D. Key, \$540.50; F. J. Markham†; C. J. Rhodes, \$387.51; W. F. Ross, \$478.32; C. E. Sherwood†; A. H. L. Somervillet; S. Smith, \$380.85; J. M. Wampler, \$385.19; E. B. Wilkinst.

†Included under Department of Transport, Vote 628.

A contract on a basis of cost plus management fee of \$1,000 per month was awarded through the Department of Transport to A. M. Berry and Company for additional development of the aerodrome at Yellowknife, N.W.T. The estimated amount of this contract is \$350,000, of which \$100,000 is to be provided from Department of Transport Vote 628, Airways and Airports, Construction and Improvements including Radio Facilities—Capital. Payments to the contractor amounted to \$344,639.34, of which \$250,000 was included in the above expenditures and \$94,639.34 in those of the Department of Transport.

Suppliers receiving \$5,000 or over: Canadian Pacific Air Lines, Ltd., \$9,180.74; Costello Equipment Co., Ltd., \$13,993.42; Geo. W. Crothers, Ltd., \$7,675; Edmonton Motors, Ltd., \$19,187.47; Goodyear Tire & Rubber Co. of Canada, Ltd., \$8,852.65; Grimshaw-Yellowknife Transportation, Ltd., \$5,330; Hudson's Bay Co., \$6,908.29; Imperial Oil, Ltd., \$25,267.53; Northern Transportation Co. Ltd., \$10,592.33; Sheek Bros. Transportation, \$7,250.63; Union Tractor & Equipment Co., Ltd., \$29,313.54.

Vote 148 (and Vote 638, Further Supplementary Estimates) Government of the Northwest Territories—Airports, Roads, Buildings and Water Systems—Construction and Improvements—Buildings	403,100 00
Expenditures	\$ 381,853 98

The costs by localities were: Fort Smith, \$92,965.60; Lower MacKenzie River, \$72,891.18; scientific station, Baker Lake, \$2,873.51; Waterways, \$33,152.46; Wood Buffalo Park, \$9,804.06; Yellowknife, \$150,846.88; prefabricated buildings (various points), \$19,320.29. With the exception of the scientific station, Baker Lake, the work was undertaken by the Department of Public Works.

A distribution of expenditures follows: salaries and wages, \$157,240.94; equipment, supplies and materials, \$120,852.56; travelling expenses, \$4,137.66; transportation of men, \$17,617.07; freight and cartage, \$82,005.75.

Travelling expenses of W. Davidson are included under Department of Public Works, Vote 277.

A contract was awarded through the Department of Public Works to the Hillis Electric Company for the installation of electrical services in 14 buildings being erected for the Department at Fort Smith, Yellowknife and MacKenzie River, N.W.T. and at Wood Buffalo Park, Alta. The contract was for \$19,558, subject to whatever adjustment is necessary on account of electrical equipment supplied by the Department to the contractor. Payments amounted to \$11,006.41, which included \$2,383.89 paid from Liquor Profits—Northwest Territories (see under Open Accounts further on in this Section) for electrical installations in Yellowknife liquor store.

A contract was awarded through the Department of Public Works to H. Kelly and Company, Ltd., for the installation of plumbing and heating services in 4 buildings at Fort Smith and 4 buildings at Yellowknife and for plumbing in 4 buildings in the MacKenzie River area. The contract was for \$50,709.39 and payments amounted to \$16,725.53, which included \$3,533 paid from Liquor Profits—Northwest Territories, for plumbing and heating installation in Yellowknife liquor store.

Suppliers receiving \$5,000 or over: Canadian Pacific Air Lines, Ltd., \$19,248.18; Hudson's Bay Co., \$53,771.12; Northern Transportation Co. Ltd., \$15,385.34; Sheek Bros., \$5,227.75; Veterans Restaurant, \$6,471.60; Yellowknife Transportation Co., Ltd., \$5,682.25.

Vote 149 (and Vote 760, Supplementary Estimates) Government of the Northwest Territories—Airports, Roads, Buildings and Water Systems—Construction and Improvements—Roads		369,750 00
Expenditures		\$ 295,300 74

The costs by localities were: extension of Yellowknife Road in the vicinity of Ryan Lake, \$18,432.80; Grimshaw-Great Slave Lake Road, \$208,440.69 (including contractual payment described below); maintenance of roads and access roads to airports, MacKenzie District, \$7,162.85; roads, streets and lanes in and about Yellowknife Settlement, \$17,459.09; roads and trails in Wood Buffalo Park, \$12,825.06; survey of Fort Fitzgerald—Fort Smith—Bell Rock Road, \$980.25.

A distribution of expenditures follows: salaries and wages, \$19,738.03; equipment, materials and supplies, \$26,690.45; travelling expenses, \$4,356.23; freight and cartage, \$1,990.95; construction and maintenance of roads, \$49,931.92; grant for extension of Yellowknife Road, \$18,432.80; improvements to land, \$171,549.82; sundries, \$2,610.54.

A contract, amounting to \$1,080,729, for the construction of a highway from Hay River Settlement, N.W.T., to the Northern boundary of the Province of Alberta was awarded to Bond Construction Company, Limited, which received progress payments during the year amounting to \$191,736.14. Additional expenditures on this project under the heading of contingencies, extra work and engineering supervision are estimated at \$162,109.

Vote 150 Government of the Northwest Territories—Airports, Roads, Buildings and Water Systems—Construction and Improvements—Water and Sewage Systems for new Yellowknife Townsite		245,000 00
Expenditures		\$ 125,970 63

This project was undertaken by the Department of Public Works.

A distribution of expenditures follows: wages, \$9,247.34; professional services, \$5,000; equipment, supplies and materials, \$53,481.56; travelling expenses, \$1,487.01; freight and cartage, \$4,131.60; transportation of men, \$1,945.84; contract for construction of water and sewage systems, \$50,677.28.

N. M. Hall received consulting fee of \$5,000 and \$809.29 travelling expenses. Travelling expenses of G. H. Edgecombe are included under Department of National Health and Welfare, Vote 209.

A contract was awarded by the Department of Public Works to Northern Construction Co. and J. W. Stewart Ltd. for the above project on a basis of cost plus fixed fee of \$52,500, the total cost involved being currently estimated at \$1,000,000. Progress payments in 1946-47 were \$50,677.28.

Anthes Foundry, Ltd., received \$36,767.90.

Vote 151 Government of the Yukon Territory—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	36,225 00	40,275 00	37,862 13
Other Pay-list Items	50 00	50 00	8 64
Living Allowances	15,500 00	18,200 00	17,590 11
A Maintenance, Transportation, etc., of Insane Patients	15,000 00	12,000 00	11,491 27
Advertising and Publicity	1,000 00	1,100 00	1,084 34
Freight, Express, Telegrams, Postage, etc.	1,500 00	1,400 00	1,395 19
Supplies and Materials	1,500 00	2,300 00	2,144 46
B Travelling Expenses	3,500 00	6,250 00	6,203 66
Equipment, Maintenance and Repairs	12,000 00	8,500 00	7,863 28
Printing and Stationery	2,000 00	2,800 00	922 01
Administration of Justice	10,000 00	6,000 00	5,134 62
Sundries	1,725 00	1,125 00	1,115 34
	\$ 100,000 00	\$ 100,000 00	\$ 92,815 05

As of March 31, 1947, there were 16 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: J. E. Gibben, \$6,000; F. H. R. Jackson, \$3,120; G. A. Jeckell, \$4,620; J. N. Johnston, \$2,400; L. H. Phinney, \$6,000. In addition, J. E. Gibben received \$500 retaining fee as legal adviser to Yukon Council and the following were receiving living allowances: F. H. R. Jackson, \$1,500; G. A. Jeckell, \$2,000 (to Mar. 12); J. N. Johnston, \$1,500.

A Payments were: Essondale Hospital, \$10,426.05; Royal Canadian Mounted Police, \$1,012.50; Whitehorse General Hospital, \$520; miscellaneous, \$17.30. Amounts totalling \$51,168 received from estates of deceased patients and representing refunds of current year's expenditures made on behalf of such persons were credited to this allotment.

B Travelling expenses of \$300 or over were paid to: J. E. Gibben, \$560.85; G. A. Jeckell, \$431.10.

Vote 152 Government of the Yukon Territory—Airports—Surveys and Investigations . . . 60,000 00
Expenditures \$ 25,166 78

This project was undertaken by the Department of Transport and the expenditures were for: wages, \$7,007.87; equipment, supplies and materials, \$4,117.93; travelling expenses, \$12,220.26; freight, \$904.98; sundries, \$915.74.

Travelling expenses of \$300 or over were paid to the following employees receiving wages or paid from other accounts as shown: E. R. Bartlett, \$1,448.19†; R. C. Bowden, \$1,183.78†; F. Cram*; A. E. Groombridge*; F. James*; H. P. Keith*; L. S. Keith*; W. E. Myers*; L. J. Porter, \$1,110.94†; H. V. G. Wheeler*.

*Included under Department of Transport Votes 433 and 628.

†These items include amounts charged to: Department of Transport, Vote 433, \$167.86; Vote 628, \$1,255.90.

Vote 153 Dominion Forest Service—General scientific, economic and administrative services

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	256,340 00	256,340 00	237,405 39
Other Pay-list Items	5,300 00	5,300 00	3,727 98
Allowances	144 00	144 00	36 00
A Travelling Expenses	30,850 00	30,850 00	11,562 46
Printing and Stationery	21,250 00	21,250 00	7,502 71
Supplies and Materials	23,700 00	23,600 00	10,065 10
Telephones, Telegrams, Postage, Freight, Cartage, etc.	1,675 00	1,775 00	1,754 43
Equipment	17,350 00	17,350 00	7,871 11
Publicity	2,936 00	2,936 00	
Sundries	14,345 00	14,345 00	3,249 45
	\$ 373,890 00	\$ 373,890 00	\$ 283,174 63

This vote provides for the costs of administrative services in the advancement of forest conservation in Canada; the investigation of forest conditions and determination of rates of growth. The following is a distribution of the expenditures by offices: Head Office, \$199,853.88; Maritimes District Office, \$45,957.80; Manitoba-Saskatchewan District Office, \$18,242.79; Alberta District Office, \$19,120.16.

As of March 31, 1947, there were 95 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

	Salary rate		Salary rate		Salary rate
Beall, H. W.	\$ 4,080 00	†Harrison, J. D. B. . . .	4,200 00	Nickerson, D. E. . . .	2,700 00
Bedell, G. H. D. . . .	3,600 00	Heaney, H. D.	3,600 00	Novak, J. M.	2,820 00
Bickerstaff, A. . . .	3,000 00	Heimbürger, C. C. . . .	3,000 00	Parker, H. A.	3,000 00
Cameron, D. R. . . .	6,300 00	(Oct. 11)		Phelps, V. H.	3,240 00
Candy, R. H.	3,420 00	Holman, H. L.	4,080 00	Potter, G. R. L. . . .	2,460 00
Clarkson, G. C. . . .	2,520 00	Losee, S. T. B.	3,000 00	Robertson, W. M. . .	4,380 00
Coleman, J. R. B. . .	3,900 00	(Feb. 5)		Robinson, J. M. . . .	3,300 00
Crossley, D. I. . . .	3,000 00	Macdonald, D. A. . . .	6,300 00*	Ross, F. D.	2,700 00
Cunningham, G. C. .	2,700 00	MacLean, D. W. . . .	2,700 00	Seeley, H. E.	4,080 00
Dickson, J. R.	3,000 00	Macleod, J. C.	3,000 00	Townsend, P. B. . . .	2,460 00
(July 4)		McAndrews, F. D. . .	2,700 00	Tunstall, G.	4,380 00
Farrar, J. L.	3,120 00	Miskell, C. S.	2,700 00	Turton, E. E.	3,180 00
Francis, L. G.	2,400 00	Mulloy, G. A.	4,080 00	Veness, J. C.	4,080 00
German, P. A.	3,480 00	Nash, A.	2,460 00	Watt, R. M.	3,120 00

† On loan to United Nations Organization, Aug. 1.

A Travelling expenses of \$300 or over were paid to: N. W. Adams, \$699.74; J. W. C. Arlidge, \$849.38; H. W. Beall, \$678.84; A. Bickerstaff, \$326.64; D. R. Cameron, \$1,785.55†; R. H. Candy, \$528.35; G. C. Cunningham, \$718.01; H. L. Holman, \$133.61 (including \$1.95 charged to Vote 154); D. A. Macdonald, \$1,023.55†; V. H. Phelps, \$336.87; I. C. M. Place, \$790.47; H. E. Seely, \$382.89.

†These items include an amount of \$1,254.85 charged to Department of Reconstruction and Supply, Vote 604.

Vote 154 Dominion Forest Service—Forest Experiment Stations

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus).....	171,320 00	171,320 00	119,390 04
Other Pay-list Items.....	1,075 00	1,075 00	847 62
Allowances	144 00	144 00	
A Travelling Expenses	12,230 00	12,230 00	1,971 67
Printing and Stationery.....	4,475 00	4,475 00	498 97
Supplies and Materials.....	28,425 00	28,425 00	18,313 03
Telephones, Telegrams, Freight, Cartage, etc.....	1,000 00	1,250 00	1,188 05
B Equipment	27,936 00	27,686 00	25,580 16
Sundries	5,405 00	5,405 00	952 83
	<u>\$ 252,010 00</u>	<u>\$ 252,010 00</u>	<u>\$ 168,742 37</u>

This vote provides for the cost of research work at five forest experiment stations. The results are made available to the provinces and industry.

The amounts expended at these stations were as follows: Acadia, \$26,498.94; Valcartier, \$20,222.90; Petawawa, \$63,765.44; Riding Mountain, \$10,060.16; Kananaskis, \$48,194.93.

As of March 31, 1947, there were 20 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: E. S. Atkins, \$2,940; A. L. Best, \$3,000; W. B. M. Clarke, \$2,580 (Sept. 12); L. A. DeGrace, \$2,460; O. G. Larsson, \$2,700; J. L. R. McLenahan, \$3,120; J. W. McLeod, \$2,460; J. W. Noakes, \$2,700; R. T. Pike, \$3,000; R. W. Pouliotte, \$2,520; R. G. Ray, \$3,420; E. G. Saunders, \$3,120; C. C. Thomson, \$2,700.

A E. S. Atkins received travelling expenses of \$586.61.

B Union Tractor & Equipment Co., Ltd. received \$9,643.64.

Vote 155 (and Vote 761, Supplementary Estimates) Dominion Forest Service—Forest Products Laboratories

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus).....	269,620 00	269,620 00	218,646 10
Other Pay-list Items.....	4,450 00	4,450 00	3,104 61
Allowances	600 00	600 00	
Travelling Expenses	14,193 00	14,193 00	7,716 07
Printing and Stationery.....	7,275 00	7,275 00	5,405 07
Supplies and Materials.....	12,985 00	12,985 00	11,103 08
Telephones, Telegrams, Freight, Cartage, etc.....	2,530 00	2,530 00	1,858 21
Equipment	37,312 00	37,312 00	36,139 27
Structures and Parts.....	11,000 00	11,000 00	
Sundries	4,135 00	4,135 00	2,646 13
	<u>\$ 364,100 00</u>	<u>\$ 364,100 00</u>	<u>\$ 286,618 54</u>

This vote provides for the cost of operation of forest products laboratories of which there are three units, namely: the main laboratories at Ottawa; a pulp and paper division at Montreal, in the operating costs of which the Canadian Pulp and Paper Association and McGill University participate; and a branch laboratory at Vancouver, housed in the buildings provided by the British Columbia Government. The amounts expended at these laboratories were as follows: Ottawa, \$144,287.76; Montreal, \$63,234.54; Vancouver, \$79,096.24.

As of March 31, 1947, there were 81 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alexander, J. B.	\$ 3,900 00	\$ 341 34	King, F. W.	2,580 00	
Archer, C. F.	2,700 00*		Mason, S. G.	4,200 00	
Atwell, E. A.	3,000 00		McBride, C. F.	3,000 00	1,075 36
Belec, J. H.	2,700 00		McElhanney, T. A.	5,340 00	453 91
Bell, G. E.	2,580 00		McIntosh, D. C.	2,400 00	
Bender, F.	3,240 00		Miller, D. G.	3,000 00	
Bergin, E. G.	2,400 00		Millett, R. S.	3,600 00	383 63
Brown, R. M.	4,500 00	320 35	Mitchell, C. R.	2,880 00	
Chapman, S. M.	2,700 00		Mooney, F. M.	2,400 00	
Collcary, M. J.	3,060 00		Perry, R. S.	3,720 00	
Davidson, W. W.	2,400 00		Potter, G. J. C.	2,400 00	
deMontmorency, W. H.	4,320 00		Prince, J. B.	3,600 00	427 23
Eades, H. W.	3,240 00		Schwartz, H.	3,240 00	
Fritz, C. W.	3,300 00		Scott, A. A.	4,440 00	
Greaves, C.	3,780 00	313 43†	Sedziak, H. P.	2,700 00	
Guernsey, F. W.	3,900 00		Sims, C. A.	2,520 00	
Hale, J. D.	3,780 00		Smith, W. J.	2,400 00	
Harkom, J. F.	4,080 00		Strapp, R. K.	2,700 00	
Hart, J. S.	4,200 00	544 66	Summers, J. W.	2,400 00	
Jenkins, J. H.	4,200 00		Wakefield, W. E.	4,080 00	
Kennedy, D. E.	3,000 00		Yorston, F. H.	3,780 00	

†Charged to Department of Reconstruction and Supply, Vote 604.

Vote 156 Dominion Forest Service—Grant to Canadian Forestry Association.....	1,620 00
Expenditures	\$ 1,620 00

Vote 157 Land Registry—Land Registry, Seed Grain Collections, Administration of Ordinance, Admiralty and Public Lands

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	70,830 00	70,830 00	67,149 58
Other Pay-list Items.....	250 00	400 00	338 90
Deferred Retiring Leave.....	1,200 00	850 00	
Travelling Expenses.....	1,550 00	1,550 00	99 83
Telephones, Telegrams, Postage, etc.....	5,110 00	4,410 00	43 42
Supplies and Materials.....	1,200 00	1,200 00	189 33
Printing and Stationery.....	1,500 00	2,000 00	1,147 12
Legal and Registration Fees.....	400 00	600 00	427 84
Surveys.....	2,000 00	1,000 00	150 44
Sundries, including Local Improvement Taxes	1,300 00	1,300 00	667 87
A Investigations by Soldier Settlement.....		1,200 00	1,200 00
	\$ 85,340 00	\$ 85,340 00	\$ 71,414 33

As of March 31, 1947, there were 39 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: A. R. Chevrier, \$2,520 (Mar. 26); A. A. Cohoon, \$3,120; J. C. Cowan, \$2,580; A. S. Cram, \$3,360; J. M. Douglas, \$2,820; T. E. Fagan, \$2,460; J. F. Gillespie, \$3,120; A. E. G. Mann, \$2,580; E. M. Medlen, \$3,120; H. L. Stewart, \$2,400 (July 5); J. L. Turner, \$5,220 (July 22).

A This payment was made to the Department of Veterans Affairs for investigations in connection with the appraisal of land, etc.

Vote 153 (and Vote 762, Supplementary Estimates) National Parks Bureau—National Parks and Historic Sites Services

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus).....	1,021,310 00	1,105,310 00	1,101,220 66
Other Pay-list Items.....	10,050 00	10,050 00	7,539 29
A Travelling Expenses.....	12,000 00	17,000 00	16,543 99
Freight, Express, etc.....	30,000 00	30,000 00	29,362 62
Printing and Stationery.....	10,000 00	26,000 00	25,929 46
B Equipment, Materials and Supplies.....	950,000 00	845,000 00	822,199 27
Allowances	1,390 00	1,390 00	1,214 27
Sundries	55,250 00	55,250 00	48,843 64
	<u>\$2,090,000 00</u>	<u>\$2,090,000 00</u>	<u>\$2,052,853 20</u>

The expenditures by parks and services were as follows: Head Office, \$147,589.21; Parks and Resources Information, \$28,491.93; Historic Sites, \$52,480.61; Banff Park, \$502,363.42; Cape Breton Highlands Park, \$118,881.09; Elk Island Park, \$81,564.55; Georgian Bay Islands Park, \$7,304.58; Glacier Park, \$10,657.81; Jasper Park, \$361,119.80; Kootenay Park, \$101,603.36; Mount Revelstoke Park, \$25,743.23; Point Pelee Park, \$11,103.99; Prince Albert Park, \$139,484.55; Prince Edward Island Park, \$39,260.55; Riding Mountain Park, \$180,771.39; St. Lawrence Islands Park, \$7,027.07; Waterton Lakes Park, \$116,348.52; Yoho Park, \$121,057.54.

In addition to the expenditures on the national parks and historic sites paid from this vote, other expenditures were made from Votes 160 and 551 (see page M-25 for summary, which forms part of a comparative statement of revenues and expenditures by parks and services).

As of March 31, 1947, there were 324 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below:

	Salary rate		Salary rate		Salary rate
Abercrombie, J. D....\$	2,460 00	Grant, R. J.	2,580 00	Mitchell, K. B.	2,700 00
Atkinson, J. H.	2,520 00	Hand, S. E.	2,580 00	Perdue, J. G.	3,120 00
Banfield, A. W. F....	2,700 00	Heaslip, O. E.	3,420 00	Phillips, C. V.	2,700 00
Brace, W.	2,700 00	Heaslip, T. S.	2,700 00	Powell, C. H. E.	3,900 00
Browne, J. C.	2,460 00	(Mar. 31)		Robinson, H. S.	4,200 00
Bryan, G. W.	2,700 00	Hogan, D. L.	3,120 00	Smart, J.	5,700 00
Byrne, J. H.	3,480 00	Holroyd, J. C.	2,520 00	Smith, E. A.	2,880 00
Childe, C. G.	3,120 00	Horsey, G. F.	3,300 00	Snape, J. B.	3,120 00
Clarke, H. H.	3,900 00	Horsfall, J. L.	2,580 00	Solman, V. E. F.	3,240 00
(Mar. 31)		Jennings, P. J.	4,260 00	Spero, J. E.	4,620 00
Cromarty, W. D....	4,260 00	Kelly, M. M. B.	2,460 00	Stead, R. J. C.	4,740 00
Davies, G.	2,520 00	Knight, H.	3,420 00	(Mar. 6)	
Dempster, G. H. L..	3,300 00	Langford, R. W.	2,400 00	Steeves, R. J.	2,580 00
DeVeber, H. A.	3,300 00	LeCapelain, C. K. ..	3,780 00	Strong, B. I. M....	2,400 00
Dignall, J. M.	2,460 00	Lothian, W. F.	3,720 00	Taylor, W. D.	2,460 00
Dove, C. H.	2,460 00	Love, B. I.	3,120 00	Wakelyn, E. M.	2,700 00
Fenton, T. C.	3,300 00	McFarlane, J. D. B..	3,600 00	Wood, J. A.	4,080 00
Goodison, J. C.	2,580 00	Meredith, J. J.	2,400 00		

A Travelling expenses of \$300 or over were paid to: J. H. Atkinson, \$1,099.98*; A. W. F. Banfield, \$1,623.98*; I. M. Cowan, \$852.06; H. C. Craig (included under Vote 72, Department of Finance); W. D. Cromarty, \$512.80; H. A. DeVeber, \$311.62; J. M. Dignall, \$325.91; J. A. Gregory, \$324.75; O. E. Heaslip, \$393.06; G. F. Horsey, \$348.67*; H. J. Houghton, \$1,075.14; M. H. Long, \$342.60; B. I. Love, \$509.63; W. N. Sage, \$763.21; J. Smart, \$1,135.64; V. E. F. Solman, \$1,056.91*; R. J. C. Stead, \$661.53; J. C. Webster, \$303.35; J. A. Wood, \$520.04.

Amounts indicated by asterisks include travelling expenses charged to other votes as follows: Vote 144, \$58.52; Vote 146, \$1,445.03; Vote 159, \$25.75; Vote 160, \$1,914.16; Vote 551, \$18.70.

B Expenditure amounting to \$45,332.50 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Suppliers receiving \$5,000 or over: Allis-Chalmers Rumely, Ltd., \$35,188.34; Austen Bros., Ltd., \$6,040.27; Bell & Morris, Ltd., \$6,014.78; Brewster's Garage, \$8,834.26; British American Oil Co., Ltd., \$19,826.84; Brunner Mond Canada Sales, Ltd., \$20,730.79; Burns & Co., Ltd., \$8,919.10; Canadian Ingersoll-Rand Co., Ltd., \$8,429.81; Canadian National Railways, \$8,193.70; Canadian Pacific Railway Co., \$10,538.92; Cardston Motors, Ltd., \$5,612.62; Dominion Road Machinery Co., Ltd., \$115,618.15; Gainers, Ltd., \$5,308.75; Hayward Lumber Co., Ltd., \$6,447.07; Imperial Oil, Ltd., \$30,443.19; Kane-Marr, Ltd., \$13,935.60; MacIn Motors, Ltd., \$9,378.84; Manitoba Power Commission, \$23,962.86; Marshall-Wells Alberta Co., Ltd., \$6,398.71; McColl-Frontenac Oil Co., Ltd., \$14,695.08; Metals, Ltd., \$7,701.62; Modern Motors of Prince Albert, Ltd., \$8,402.34; National Film Board, \$6,676.37; A. Pickard & Co., \$10,605.33; Pigott Truck & Tractor Co., Ltd., \$7,567.75; Shell Service Station (Jasper), \$7,141.67; Union Tractor & Equipment Co., Ltd., \$58,048.42; Unwin's Ltd., \$5,363.10; Western Grocers, Ltd., \$11,789.28; Western Tractor & Equipment Co., Ltd., \$7,214.89.

NATIONAL PARKS AND HISTORIC SITES SERVICES

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FOR THE FISCAL YEARS 1946-47 AND 1945-46

	Revenues		Increase or Decrease*	Expenditures		Increase or Decrease*
	1946-47	1945-46		1946-47	1945-46	
Head Office.....	212 12	251 67	39 55*	147,737 69	114,019 49	33,718 20
Parks and Resources Information.....	306 00	1,073 15	767 15*	28,491 83	7,853 74	20,638 19
Historic Sites.....	189,900 57	134,470 44	55,430 13	52,480 61	73,722 80	21,242 19*
Banff.....	2,442 73	2,381 59	61 14	325,094 98	378,354 85	116,340 13
Cape Breton Highlands.....	10,616 32	32,149 29	21,532 97*	118,906 20	56,877 64	62,028 56
Elk Island.....	151 61	163 90	12 29*	81,564 55	55,661 35	25,903 20
Grosgan Bay Islands.....	92 19	126 37	34 18*	7,304 58	6,090 86	1,213 72
Glacier.....	46,442 37	26,871 79	19,570 58	11,305 81	12,389 57	1,083 76*
Jasper.....	36,066 08	15,837 48	20,228 60	366,166 68	225,919 29	140,247 39
Kootenay.....	15 00	2 00	13 00	103,730 88	101,936 70	1,794 18
Mount Revelstoke.....	231 75	226 25	5 50	25,743 23	12,451 83	13,291 40
Nemiskam.....	6,980 32	2,371 06	4,609 26	11,103 99	7,570 50	3,533 49
Point Pelee.....	22,029 90	16,184 30	5,845 60	143,600 72	108,293 88	35,306 84
Prince Albert.....	2,575 68	2,292 82	282 86	39,260 55	25,843 94	13,416 61
Prince Edward Island.....	64,726 86	53,927 98	10,798 88	185,942 97	126,813 40	59,129 57
Riding Mountain.....		400 00	400 00*	7,027 07	4,181 62	2,845 45
St. Lawrence Islands.....	28,121 29	15,235 96	12,885 33	116,348 52	100,243 22	16,105 30
Waterton Lakes.....	11,309 12	3,355 23	7,953 89	126,251 14	72,301 07	53,950 07
Yoho.....				9,748 83	8,417 91	1,330 92
Fire Hazard and Wild Life Research.....						
	\$422,219 91	\$307,321 28	\$114,898 63	\$2,109,810 93	\$1,499,143 66	\$610,667 27

Expenditures in 1946-47 charged as follows:—

Votes 158 and 762, National Parks and Historic Sites Services.....	2,052,853 20
Vote 160, Forest and Wild Life Conservation.....	34,637 45
Vote 551, Alternative Service Work Camps.....	22,320 28
	<u>\$2,109,810 93</u>

Vote 159 (and Vote 763, Supplementary Estimates) National Parks Bureau—Administration of Migratory Birds Convention Act

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	43,397 00	41,597 00	39,679 03
Other Pay-list Items	525 00	525 00	281 33
A Travelling Expenses	6,500 00	6,500 00	5,653 00
Freight, Express, etc.	500 00	700 00	604 33
Printing and Stationery	2,000 00	2,000 00	1,444 11
Equipment, Materials and Supplies	2,000 00	3,300 00	2,808 75
Sundries	448 00	748 00	509 02
	<u>\$ 55,370 00</u>	<u>\$ 55,370 00</u>	<u>\$ 50,979 57</u>

As of March 31, 1947, there were 35 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. H. Bennett, \$2,580; J. B. Corcoran, \$2,580; E. J. Ebbs, \$2,580; T. S. Hennessy, \$2,460; O. H. Hewitt, \$3,240; H. F. Lewis, \$4,200; J. A. Munro, \$3,120; J. D. Soper, \$3,120; R. W. Tufts, \$3,120.

A Travelling expenses of \$300 or over were paid to: O. H. Hewitt, \$1,149.22 (including \$324.34 charged to Vote 160); H. F. Lewis, \$725.77 (including \$52.83 charged to Vote 158 and \$399.71 charged to Vote 160); J. A. Munro, \$1,659.54 (including \$272.97 charged to Vote 160); J. D. Soper, \$987.32 (including \$150 charged to Vote 160) R. W. Tufts, \$914.15 (including \$198.90 charged to Vote 160); E. Vigneault, \$304.22.

Vote 160 National Parks Bureau—Forest and Wild Life Conservation..... 40,000 00
Expenditures\$ 34,637 45

The expenditures by units were as follows:—

Banff Park	8,808 77
Cape Breton Highlands Park	25 11
Glacier Park	648 00
Jasper Park	3,568 20
Prince Albert Park	6,116 17
Riding Mountain Park	528 77
Yoho Park	5,193 60
Fire Hazard and Wild Life Research	9,748 83
	<u>\$ 34,637 45</u>

This vote was not subdivided in the estimates; one allotment for the amount of the vote was authorized by Treasury Board. It provides for the costs of control and suppression of forest fires in the National Parks and for carrying on activities based on recognized principles of forest and wild life conservation.

A distribution of expenditures follows: salaries and wages, \$22,536.74; travelling expenses, \$4,340.93; supplies and materials, \$3,175.02; equipment, \$3,654.15; sundries, \$930.61.

Travelling expenses of \$300 or over were paid to: A. W. F. Banfield (included under Vote 158); A. W. Cameron, \$407.40; O. H. Hewitt (included under Vote 159); H. F. Lewis (included under Vote 159); V. E. F. Solman (included under Vote 158).

Vote 161 Grant to Jack Miner Migratory Bird Foundation..... 5,000 00
Expenditures\$ 5,000 00

This grant is in recognition of the work in connection with the Bird Sanctuary at Kingsville, Ont., established in 1904 by the late John Thomas (Jack) Miner.

SURVEYS AND ENGINEERING BRANCH

Vote 162 Branch Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	22,440 00	22,440 00	22,141 35
Other Pay-list Items	50 00	50 00	33 39
A Travelling Expenses	600 00	600 00	
Supplies and Equipment	800 00	900 00	638 44
Sundries	700 00	600 00	307 62
	<u>\$ 24,590 00</u>	<u>\$ 24,590 00</u>	<u>\$ 23,120 80</u>

As of March 31, 1947, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows: L. E. Besserer, \$2,460; J. A. Pounder, \$4,620; I. F. Rankin, \$3,000 (Feb. 1); J. M. Wardle, \$7,500.

A J. M. Wardle received travelling expenses of \$965.83 (charged to Vote 552).

Vote 163 (and Vote 764, Supplementary Estimates) Dominion Observatory, Ottawa

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	116,395 00	111,395 00	109,927 47
Other Pay-list Items	240 00	240 00	105 01
A Travelling Expenses	4,000 00	3,500 00	3,496 60
B Supplies and Equipment	16,450 00	20,950 00	19,707 36
Sundries	950 00	1,950 00	1,947 43
	<u>\$ 138,035 00</u>	<u>\$ 138,035 00</u>	<u>\$ 135,183 87</u>

As of March 31, 1947, there were 37 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows: E. C. Arbogast, \$3,480; M. S. Burland, \$3,000; L. P. E. Christensen, \$2,700; R. E. DeLury, \$4,980; W. W. Doxsee, \$3,780; J. D. H. Gauthier, \$2,460; J. P. Henderson, \$3,780; E. A. Hodgson, \$4,380; V. E. Hollinsworth, \$3,120; R. G. Madill, \$4,080; W. S. McClenahan, \$4,080; R. J. McDiarmid, \$3,600; A. H. Miller, \$4,380; P. M. Millman, \$3,600; J. L. O'Connor, \$3,000; A. A. Onhauser, \$2,580; W. E. Ross, \$3,120; O. Sils, \$3,120; R. M. Stewart, \$5,220 and house valued at \$600 per annum (Feb. 15); A. H. Swinburn, \$3,480; M. M. Thomson, \$3,000; F. C. Weskett, \$2,520; E. G. Woolsey, \$2,940.

A Travelling expenses of \$300 or over were paid to: C. S. Beals (included under Vote 164); A. H. Miller, \$754.43 (charged to Vote 553).

B Includes the purchase of 1 new car, \$1,416.20.

The Atlas Exploration Company received \$7,537.50.

Vote 164 (and Vote 765, Supplementary Estimates) Dominion Astrophysical Observatory, Victoria, B.C.

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	30,443 00	31,308 00	31,306 88
Other Pay-list Items	200 00	200 00	155 20
A Travelling Expenses	900 00	900 00	884 99
Supplies and Equipment	7,900 00	6,835 00	5,196 45
Sundries	600 00	800 00	796 97
	<u>\$ 40,043 00</u>	<u>\$ 40,043 00</u>	<u>\$ 38,340 49</u>

As of March 31, 1947, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement: C. S. Beals, \$5,040; S. S. Girling, \$2,580* (includes house allowance \$360); A. McKellar, \$3,780; J. A. Pearce, \$6,000 (includes house allowance \$600); R. M. Petrie, \$4,380; K. O. Wright, \$3,120.

A Travelling expenses of C. S. Beals amounting to \$1,085.94 were charged to Vote 163.

Vote 165 (and Vote 766, Supplementary Estimates) Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts and including a grant of \$350 to the International Executive Council World Power Conference

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	195,785 00	194,285 00	190,008 74
Wages	26,300 00	26,300 00	26,060 87
Other Pay-list Items	1,030 00	1,030 00	945 50
A Travelling Expenses	20,000 00	20,000 00	19,857 12
B Supplies and Equipment	34,000 00	34,000 00	30,899 90
Sundries	3,675 00	5,175 00	5,175 00
Grant to the International Executive Council, World Power Conference	350 00	350 00	303 00
	<u>\$ 281,140 00</u>	<u>\$ 281,140 00</u>	<u>\$ 273,250 13</u>

The Dominion receives contributions from the Provinces toward the costs of water power investigations. The amounts received during this fiscal year, totalling \$38,500.50, were deposited to revenues—see revenue section hereof.

As of March 31, 1947, there were 67 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, N. T.	\$ 3,420 00		Jones, G. E.	3,000 00	
Almstrom, M. E.	2,580 00		Lyon, G. M. (Sept. 9)...	2,400 00	
Barnetson, R. D.	2,700 00		Marr, N.	5,280 00	379 53†
Beale, A. M.	3,900 00		May, R.	2,580 00	
Bissett, J. R.	3,540 00		McFarlane, W. T.	3,120 00	
Boyd, T. H.	2,640 00*		McLeod, J. D.	3,060 00	
Bray, C.	2,580 00		Meek, V. M.	6,000 00	
Burt, T. H.	2,700 00		Moore, T. J.	2,820 00	846 06†
Cherry, H. J. (Jan. 31) ..	2,580 00		Nettleton, G. H.	2,820 00	577 30†
Chisholm, K. G.	4,140 00		O'Bomsawin, J. G.	2,580 00	
Cline, C. G.	3,780 00		Patterson, T. M.	3,600 00	574 55†
Cochrane, M. F.	3,900 00		Ramsden, H. T.	2,700 00	
Collier, E. P.	2,700 00		Rose, J. T.	3,120 00	
Corbould, C. E. B.	2,700 00		Russell, B. E.	3,120 00	
Dawson, S. G.	3,600 00		Sim, J.	2,880 00	
Denis, L. G.	4,260 00		Strome, I. R.	4,380 00	518 28†
Drake, R. L.	2,640 00		Wallace, W. H.	2,700 00	
Foster, N. I.	3,120 00		Warren, W. C.	3,120 00	323 13†
Fournier, O. C. E.	3,120 00		Watt, R. M., Jr.	2,580 00	
Gauthier, J. P. R.	3,120 00		Webb, C. E.	4,740 00	2,105 36†
Gow, D. B.	4,260 00	\$ 665 30†	Wedlock, H. K.	2,580 00	
Grace, J. L.	2,460 00		Whitehouse, A. C.	3,000 00	
Hall, J.	3,000 00		Whyte, G. H.	3,780 00	
Harland, W. P.	2,580 00		Wood, G. H.	3,420 00	
Hoover, O. H.	4,080 00		Yeates, W. H.	2,700 00	

†These items include travelling expenses charged to other accounts as follows: Vote 166, \$1,957.93; Vote 167, \$533.77; Vote 554, \$432.90; Department of External Affairs, International Joint Commission, \$1,113.97.

Included in the expenditures are wages of labourers and gauge readers as follows: Maritime District, \$1,831.70; Quebec, \$1,904.55; Ontario, \$7,317.41; Manitoba and Western Ontario District, \$2,935.63; Alberta and Saskatchewan, \$4,370.06; British Columbia, \$7,441.66.

A This expenditure comprises: travelling expenses, \$1,295.44; transportation expenses of field parties, \$18,561.68.

B This expenditure comprises: printing, stationery and reports, \$8,787.68; gauge supplies, \$1,117.39; other supplies, \$3,863.83; purchase of 4 new cars, \$3,844.62 after deducting allowance of \$1,574 for 4 used cars; 2 used cars, \$737.50; purchase of scientific and other equipment, \$3,099.41; maintenance of motor cars and trucks, \$7,561.64; maintenance of scientific and other equipment, \$1,853.83; sundries, \$34.

The Department of Public Printing and Stationery received \$7,515.97.

Vote 166	To provide for studies and surveys of the Columbia River Watershed in Canada.	300,000 00
	Expenditures	\$ 217,029 97

This vote provides for the cost of investigations which are designed to provide the basic information necessary to plan the future development, on an international basis, of the water resources of the Columbia River basin, comprising 39,000 square miles in British Columbia, for purposes of navigation, flood control, power development, irrigation, fisheries, and conservation of wild life.

For the purpose of co-ordinating and conducting the technical studies, the International Joint Commission appointed an International Columbia River Engineering Board consisting of four members. V. M. Meek and F. G. Goodspeed are the Canadian representatives.

Travelling expenses of \$300 or over were paid to: V. M. Meek, T. M. Patterson, W. C. Warren, C. E. Webb (included under Vote 165).

As of March 31, 1947, there were 15 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: S. T. Alexander, \$2,400 (June 18); E. A. de Bartok, \$2,400 (May 14); S. H. de Jong, \$3,600 (Sept. 17); N. P. Robinson, \$3,000; P. W. Strilaeff, \$2,580; J. M. Wallace, \$2,580; W. J. Watson, \$2,880.

This expenditure includes: the purchase of 3 new cars at a cost of \$4,775.52; 1 used car, \$480.95; 1 new truck, \$1,295.85; 1 used truck, \$561.47; 1 snowmobile, \$4,336.68.

Vote 167 (and Vote 767, Supplementary Estimates) Lake of the Woods Control Board

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	6,985 00	6,985 00	6,449 48
Wages	700 00	700 00	700 00
A Travelling Expenses	450 00	800 00	701 85
Supplies and Equipment	950 00	600 00	248 27
Sundries	450 00	450 00	235 12
	<u>\$ 9,535 00</u>	<u>\$ 9,535 00</u>	<u>\$ 8,334 72</u>

A portion of the maintenance expenditure paid from this vote is repaid on a calendar year basis by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930. The amount refunded for the calendar year 1946, \$6,774.56, is reported in the revenue section hereof.

As of March 31, 1947, there were 3 salaried employees being paid from this allotment. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. O. Allen, \$2,460; A. T. Appleton, \$2,580; C. C. Galloway, \$2,400.

A Travelling expenses of I. R. Strome are included under Vote 165.

Vote 168 To provide for the expenses incurred under the Agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed

	Estimates	Allotments	Expenditures
Payment to Ontario of annual interest and operation charges for calendar year 1946	19,528 38	19,528 38	19,223 60
Annual operating costs (including Cost of Living Bonus) incurred by the Dominion	885 00	885 00	576 07
Miscellaneous and Capital Contingencies	236 62	236 62	
	<u>\$ 20,650 00</u>	<u>\$ 20,650 00</u>	<u>\$ 19,799 67</u>

The greater portion of the above expenditure is to be refunded by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930, which requires the Province to repay to the Dominion all capital and operating charges in connection with the development of power in the Winnipeg River incurred by reason of the Lac Seul Conservation Act, c. 32, 1928. The Province repays on a calendar year basis and the amount refunded for 1946, \$20,094.97, is reported in the revenue section hereof.

Vote 169 To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote).....\$	500 00
Expenditures	nil

This vote provides for payment to the Province of Ontario, in accordance with the agreement of November 15, 1922, between the Dominion and the Provinces of Ontario and Manitoba regarding the control of the upper waters of the Winnipeg River, for expenditures made by that Province.

Section 8 of an agreement incorporated in the Manitoba Natural Resources Act, c. 29, 1930, provides for the repayment by the Province of approximately 55 per cent of the expenditure under an amortization plan.

Vote 768 To provide for the costs of the Crown in litigation arising from alleged damages to riparian lands below the outlets of the Lake of the Woods affected by regulation under The Lake of the Woods Control Board Act, moneys expended to be largely reimbursed	6,000 00
Expenditures	628 70

Vote 775 To provide for the construction in the Snare River Drainage Basin, Northwest Territories, of a combined storage and hydro-electric development to serve the Yellowknife district, and to authorize the Minister of Mines and Resources, with the approval of the Governor General in Council, to engage engineering assistance and to undertake all related works by day labour or contract.....	950,000 00
Expenditures	\$ 949,999 90

P.C. 507 of February 15, 1946, authorized the Minister to engage competent consulting engineers to report upon and, if their report is favourable, to prepare detailed plans and specifications and to make recommendations as to the development of the project. An agreement was entered into with the Montreal Engineering Company, Limited, which, subject to the approval of Departmental Engineers, empowered it to supervise and expedite the construction of the works and the installation of the machinery and equipment and generally undertake engineering and consulting work necessary in connection with the design and construction of the project, also to act as adviser to the Department in the matter. The Company is to receive a fixed fee of \$110,250 for its services plus certain out-of-pocket expenses. Payments amounted to \$56,312.31.

Authority was also granted under the above Order in Council for the Department to arrange with the Giant Yellowknife Gold Mines Limited for the taking over, on a rental basis or at actual cost and to the extent required, such construction equipment and supplies as the said Company has already acquired, or is transporting to the project for power development purposes. Payments to the Company totalled \$236,506.26.

A contract on a basis of cost plus fixed fee of \$125,000 was awarded to Northern Construction-Mannix Companies for the construction of a main dam, unwatering structures, intake, conduit, powerhouse, tail race, operators' housing, spillway excavations, dykes and other incidentals to constitute a complete hydro-electric development of 8,000 horsepower in the Snare River Drainage Basin, Yellowknife District, N.W.T. The contract was for an estimated cost of \$2,000,000, exclusive of engineering services and major power equipment purchased direct by the Department. Payments amounted to \$544,871.54.

P.C. 3397 of August 9, 1946, and P.C. 4211 of October 11, 1946, authorized the Department to order the main generators, transformers and switch gear from the Canadian General Electric Co., Limited, at a cost of \$256,474. Payments amounted to \$102,506.26.

P.C. 3850 of September 12, 1946, authorized the Department to place an order with Dominion Bridge Company, Limited for the fabrication of a steel head gate at a cost of \$14,971. Payments amounted to \$8,464.

Vote 170 (and Vote 769, Supplementary Estimates) Engineering and Construction Service

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	99,335 00	96,335 00	92,779 36
Wages	500 00	500 00	1 00
Other Pay-list Items	200 00	200 00	55 97
A Travelling Expenses	2,000 00	2,000 00	1,765 51
B Supplies and Equipment	6,000 00	9,000 00	6,942 88
Sundries	2,250 00	2,250 00	1,931 24
	<u>\$ 110,285 00</u>	<u>\$ 110,285 00</u>	<u>\$ 103,475 96</u>

As of March 31, 1947, there were 33 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: C. H. Buck, \$4,200; W. G. Calderhead, \$2,580; C. R. Cornish, \$3,720; W. A. Durie, \$2,400; K. R. Ford, \$3,000; K. B. Gibb, \$3,000; N. J. Goebelle, \$2,580 (May 22); K. D. Harris, \$3,600; W. N. McLean, \$2,400; R. T. Meredith, \$2,400; T. S. Mills \$5,400; J. H. Mitchell, \$3,600; W. M. Oxborough, \$2,880; K. D. Petepiece, \$2,700; S. O. Roberts, \$3,480; R. R. Ross, \$3,120; P. Shaw, \$3,120; W. H. Snelson, \$3,600; N. A. Sparks, \$3,120; J. N. Stinson \$4,500; A. S. Thomas \$3,120; R. M. Underwood, \$3,000 (Dec. 1); S. E. Waldron, \$2,580; C. M. Walker, \$4,500.

A T. S. Mills received travelling expenses of \$538.39.

B Includes the purchase of 1 new car at a cost of \$1,281.40.

Vote 171 Grimshaw-Great Slave Lake Road—Amount required for construction of provincial section in 1946-47, under terms of Agreement with Alberta..... 450,000 00
Expenditures \$ 449,424 16

This vote provides for the cost of the Dominion's contribution to the Province of Alberta and the Department's engineering supervision during the fiscal year 1946-47 in connection with the construction of the provincial section of a highway between Grimshaw, Alta., and Hay River Settlement on Great Slave Lake, N.W.T. When completed, this highway will provide an all the year round route to various areas of the Northwest Territories and assist in the development of the Province of Alberta. An agreement has been negotiated with the Province of Alberta under which the province has undertaken to construct that section of the highway between Notikewin, Alta., and the northern boundary of the province at the 60th parallel of latitude, some 247 miles, with the Dominion contributing to the cost under authority of P.C. 6460, October 26, 1945. The Dominion is wholly responsible for that portion of the highway lying within the Northwest Territories from the northern boundary of Alberta to Hay River, a distance of 81 miles (see Vote 149). The Dominion's contribution to the Province of Alberta totalled \$441,111.27.

As of March 31, 1947, there was 1 salaried employee being paid from this account: F. G. Haven, \$3,300.

Vote 770 Snow Lake Mining Road, Manitoba—Amount required for Dominion contribution in 1946-47 for construction, under terms of agreement with the Province of Manitoba 150,000 00
Expenditures \$ 82,349 83

This vote provides for the cost of the Dominion's contribution to the Province of Manitoba during the fiscal year 1946-47 in connection with the construction by the province of an all-weather road 35.6 miles in length between Wekusko and the Nor-Acme mining property at Snow Lake, Man. (P.C. 506, March 7, 1946).

Payments to the Province of Manitoba totalled \$82,349.83.

Vote 771 To provide for the survey of the Yukon Territory section of a Highway from the Alaska Highway to Atlin, B.C..... 15,000 00
Expenditures \$ 11,748 17

This vote provides for the cost of the survey of the Yukon Territory section of a proposed road from the Alaska Highway near Jake's Corner in the Yukon Territory to Atlin, B.C., authorized under P.C. 2847 dated July 9, 1946. The Province of British Columbia refunded the sum of \$7,500 to the Dominion to cover the cost of the survey made of that section of the road lying within the Province. The above expenditure represents the net cost of the survey.

Vote 172 (and Vote 772, Supplementary Estimates) Geodetic Service

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	140,335 00	140,335 00	121,512 08
Wages	22,330 00	22,330 00	12,777 09
Other Pay-list Items.....	530 00	530 00	439 23
A Travelling Expenses.....	14,900 00	12,900 00	5,747 66
B Supplies and Equipment.....	24,665 00	24,665 00	21,167 63
Sundries	1,300 00	3,300 00	3,052 39
	<u>\$ 204,060 00</u>	<u>\$ 204,060 00</u>	<u>\$ 164,696 08</u>

As of March 31, 1947, there were 36 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

	Salary rate		Salary rate		Salary rate
Barton, H. M.....	\$ 3,240 00	MacTavish, W. H. ..	3,720 00	Reid, F. B.	3,720 00
(Aug. 12)		McDiarmid, F. A. ..	4,200 00	Riddell, J. M.	3,600 00
Berry, E. W.	3,600 00	McMillan, D.	3,120 00	Robb, K. H.	3,120 00
Cordukes, J. P.	3,300 00	Menzies, J. W.	3,600 00	Robertson, W. G. ...	2,700 00
Dalton, G. F.	3,600 00	Montgomery, R. H. ..	4,200 00	Ross, J. E. R.	4,380 00
Dennis, T. C.	3,780 00	Ney, C. H.	4,380 00	Steers, F. P.	3,600 00
Dennis, W. M.	3,600 00	Ogilvie, N. J.....	5,400 00	Stilwell, W. H.	3,120 00
Dozois, L. O. R.	3,480 00	(May 4)		Wadlin, L. N.	3,780 00
Fraser, D. J.	3,600 00*	Parker, T. H.	3,240 00	Westland, C. R.....	3,480 00
Kihl, J. H.	3,120 00	Raley, G. S.	3,120 00	Woodruff, B. J.....	3,600 00
Lilly, J. E.	3,120 00	Rannie, J. L.	4,560 00		

A N. J. Ogilvie received travelling expenses of \$1,053.10 (charged to Vote 174).

B The payments from this allotment include: printing and stationery, \$1,499.52; provisions, \$3,204.81; purchase of 1 new car, \$1,655.42; purchase of 11 aluminum cargo canoes, \$2,174.04; purchase of survey camping equipment, \$3,317.71; maintenance of cars and trucks, \$1,423.79.

Vote 173 To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin.....

Expenditures\$ 240 00

Pension awarded under the Workmen's Compensation Act to John Hedin for injuries received in October, 1921.

Vote 174 (and Vote 773, Supplementary Estimates) International Boundary Commission

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	20,175 00	20,175 00	17,545 30
Wages	10,000 00	8,800 00	7,968 29
Other Pay-list Items.....	25 00	25 00	16 92
A Travelling Expenses.....	5,250 00	5,550 00	5,548 63
B Supplies and Equipment.....	3,850 00	3,550 00	3,218 56
Sundries	1,000 00	2,200 00	2,049 92
	<u>\$ 40,300 00</u>	<u>\$ 40,300 00</u>	<u>\$ 36,347 62</u>

As of March 31, 1947, there were 5 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: D. F. Chisholm, \$3,420; G. H. McCallum, \$4,200; H. S. Mussell, \$3,360; J. R. O'Connell, \$3,120 (Sept. 9); G. T. Prinsep, \$3,420.

A Travelling expenses of N. J. Ogilvie are included under Vote 172.

B The following expenses are included in this allotment: printing and stationery, \$42.30; provisions, \$1,968.60; maintenance of cars and trucks, \$68.60; survey camp equipment, \$351.80.

Vote 175 Hydrographic and Map Service—Hydrographic Service

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	255,745 00	255,745 00	240,276 01
Wages	92,665 00	92,165 00	86,140 80
Other Pay-list Items	2,565 00	2,565 00	1,859 89
Travelling Expenses	7,650 00	8,150 00	7,659 39
A Supplies and Equipment	409,205 00	409,205 00	284,738 53
B Sundries	26,520 00	26,520 00	25,639 12
	<u>\$ 794,350 00</u>	<u>\$ 794,350 00</u>	<u>\$ 646,313 74</u>

The expenses, by stations and vessels, of charting Dominion waters are as follows: Headquarters—Hydrographic Survey, \$260,627.77; Nova Scotia—C. H. L. Dawson, \$11,309.28; Gulf of St. Lawrence—Henry Hudson, \$9,073.37; Pacific Coast—C. G. S. *Wm. J. Stewart*, \$118,122.43; C. G. H. *Pender*, \$738.50; Victoria Office, \$2,847.23; C. G. S. *Talapus*, \$65,312.40; Northumberland Strait—C. H. L. *Anderson*, \$2,576.95; St. Lawrence River—C. H. L. *Boulton*, \$10,975.68; Great Lakes, \$52.18; Atlantic Coast—C. G. S. *Acadia*, \$83,271.65; Purchase and reconversion of minesweeper, \$54,315.86; Bras d'Or Survey, \$9,195.28; Precise Water Levels—Headquarters, \$391.53; Gauging Stations, \$4,717.97; Tidal and Current—Headquarters, \$6,098.18; Gauging Stations, \$6,687.48.

As of March 31, 1947, there were 123 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

Salary rate		Salary rate		Salary rate	
Ascroft, J. (Dec. 15) .. \$	2,520 00	Isabelle, J. M.	2,580 00	Peters, F. H.	6,000 00
Beauchemin, J. U. ...	4,200 00	Jones, H. W. (Jan. 13)	3,720 00	Price, C. A.	3,720 00
Bell, J.	3,000 00	Lacroix, G. W.	3,000 00	Radakir, P.	3,120 00
Billard, J.	2,700 00	Lavoie, J. C.	2,460 00	Rainboth, W. E.	2,580 00
Brown, J. (Dec. 31) ..	2,820 00	(Dec. 21)		Rankin, D. A.	2,580 00
Brown, J. A.	3,000 00	Leadman, H. L.	4,200 00	Rutley, J. A.	3,000 00
Carmichael, J.	2,580 00	Lee, R. B.	3,360 00	Smith, F. C. G.	4,260 00
Crichton, G. L.	3,720 00	Leslie, G. E.	3,000 00	Snelgrove, D. M.	2,520 00
(Mar. 23)		Lowe, G. E.	3,360 00	Surette, G. A.	3,120 00
Cunningham, W. A. .	2,820 00	Mack, A. L.	2,580 00	Tardif, T. M.	3,360 00
Davies, L. R.	3,360 00	MacKinnon, M. A. .	3,360 00	Titus, S. R.	3,360 00
Deveault, J. A.	3,000 00	MacMillan, F. R.	2,580 00	Tuttle, A. G.	2,580 00
Ettershank, R. H. .	3,000 00	Martin, C. H.	3,120 00	Watts, W. J.	2,820 00
Foreman, J. L.	3,360 00	Matthewman, A. S. .	3,000 00	(Feb. 6)	
Fraser, R. J.	4,980 00	McKenzie, N.	3,120 00	Weese, C. R.	2,880 00
Goodwill, J. E. V. .	2,580 00	Meehan, O. M.	3,000 00	Williams, H. P.	2,580 00
Gray, N. G.	3,360 00	Parizeau, H. D.	4,500 00	Willis, W. K.	4,020 00
Hanson, R. E.	3,360 00	(June 30)		Young, R. B.	3,360 00

A The expenditure includes: fuel, \$24,256.24; gasoline, \$3,237.97; provisions, \$18,709.36; deck supplies, \$60,312.05; engine supplies, \$15,652.19; stewards' supplies, \$3,182.31; vessels and equipment, \$91,729.81; maintenance of cars and trucks, \$311.20; maintenance of vessels, \$27,851.47; maintenance of equipment and scientific instruments, \$5,519.42; paper and other supplies, printing of charts, tide tables and photostats, \$31,110.78.

B The payments from this allotment include: freight and cartage, \$2,309.04; telegrams, \$503.47; telephones, \$221.97; postage, \$997.40; electricity, \$1,179.63; water, \$112.56; rental of buildings, \$1,074.74; subsistence, \$18,128.92.

Expenditure amounting to \$26,529.47 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

PUBLIC ACCOUNTS: PART II

Details of contracts of \$5,000 or over for construction, improvements and maintenance of works and other facilities are listed below:

Contractor	Project and Location	Amount of Contract	Payments in 1946-47	Payments to date
Vivian Engine Works, Limited	Supplying Marine Diesel engine for ex-Navy Wooden Minesweeper <i>R.C.N. 910</i> , Vancouver, B.C.	\$ 40,500 00	\$ 30,522 66	\$ 40,321 82
Yarrows, Ltd.	Alterations to and installation of survey equipment in <i>C.G.C. Talapus</i> , Victoria, B.C.	26,200 00	26,200 00	26,200 00(f)
	Alterations to <i>C.G.S. Wm. J. Stewart</i> , Victoria, B.C.	12,416 00	12,416 00	12,416 00(f)
	Drydocking, cleaning and painting of under water fittings and annual repairs to <i>C.G.S. Wm. J. Stewart</i> , Victoria, B.C.	7,967 50	7,967 50	7,967 50(f)

(f) Including final payment.

Suppliers receiving \$5,000 or over: Jas. H. Baillie, Limited, \$8,061.24; Department of Public Printing and Stationery, \$31,110.78; C. Dwyer & Son, \$8,773.18; Instruments, Limited, \$6,001.17; Kenneth MacAlpine & Son, \$8,792.89; The Ontario Hughes-Owens Co., Limited, \$22,553.69; Vancouver Island Coals, Limited, \$13,009.95; W. C. Wetmore, Ltd., \$8,374.83; Yarrows, Ltd., \$8,164.

Vote 176 (and Vote 774, Supplementary Estimates) Hydrographic and Map Service—Legal Surveys and Map Service, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	224,935 00	224,935 00	195,255 40
Wages	32,055 00	32,055 00	19,145 72
Other Pay-list Items	1,530 00	1,530 00	1,529 90
A Travelling Expenses	10,885 00	10,885 00	7,794 12
B Supplies and Equipment	70,455 00	70,455 00	52,538 27
Sundries	22,153 00	22,153 00	5,714 25
Grant, Canadian Institute of Surveying	350 00	350 00	350 00
	<u>\$ 362,363 00</u>	<u>\$ 362,363 00</u>	<u>\$ 282,327 66</u>

As of March 31, 1947, there were 81 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Allan, F. M.	\$ 3,360 00	Cole, A. W. W.	2,760 00	Palsen, G.	2,880 00
Bagguley, D. H.	2,880 00	Colquhoun, G. A. ..	3,420 00	Peaker, W. J.	3,300 00
Baldock, E. D.	2,940 00	Cunningham, T. M.		Purdy, W. A.	3,060 00
Bayly, G. St. J.	3,480 00	M. (June 21)	3,300 00	(Dec. 27)	
Beaudry, U.	2,520 00	Delaney, G. F.	2,460 00	Read, G. B.	2,760 00
Bedard, H. J.	3,360 00	Donnelly, C. B. C. ..	3,720 00	Rinfret, C.	3,600 00
Besserer, C. W.	3,000 00	Gooday, S. H.	3,000 00	Rogers, A. L.	2,400 00
Blue, W. A.	2,580 00	Gorman, A. O.	4,080 00	Shiles, J. B. W.	2,580 00
Bradley, J. D.	3,360 00	Hodgins, W. O.	2,520 00	Stuart, A. G. (Dec. 1)	3,600 00
Burkholder, E. L.	3,240 00	Holding, R.	3,000 00	Thistlewaite, R.	3,660 00*
Calder, D.	2,880 00	Jowitt, S.	2,700 00*	Thorsteinson, J. E. ..	2,520 00
Cameron, M. G.	4,080 00	Kirwan, G. L.	3,000 00	Veitch, S. W.	2,580 00
Carnochan, D. C.	2,460 00	Metivier, P. A.	3,000 00	Walcot, J. B.	3,300 00
Champhness, A. H.	2,520 00	Murdie, W. C.	3,780 00	Waugh, B. W.	4,980 00
Chartrand, D. E.	3,360 00	Murray, H. A.	3,300 00	Wilkins, E. A.	2,580 00

A F. H. Peters received travelling expenses of \$376.85.

B Expenditure includes: printing and stationery, \$10,870.72; photographic supplies, \$4,380.40; gasoline and oil, \$642.84; provisions, \$4,440.12; other supplies, \$5,359.08; scientific equipment, \$14,993.64; other equipment, \$8,666.89; maintenance of cars and trucks, \$687.30; maintenance of other equipment, \$2,497.26.

Suppliers receiving \$5,000 or over: Department of Public Printing and Stationery, \$11,108.16; Instruments, Limited, \$12,963.73.

Payment of \$9,250.25 was made to the Provincial Government of British Columbia from this account, being the Dominion Government's share of provincial expenditure for the fiscal year ended March 31, 1947, in connection with the British Columbia-Yukon-Northwest Territories Boundary Survey.

Vote 177 To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc. (the fees of F. H. Peters, J. E. R. Ross and R. H. Montgomery, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum)

	Estimates	Allotments	Expenditures
Fees, Board of Examiners	1,540 00	1,540 00	1,375 00
Sundries	360 00	360 00	213 06
	<u>\$ 1,900 00</u>	<u>\$ 1,900 00</u>	<u>\$ 1,618 06</u>

This vote was provided to defray expenses connected with the examination of candidates in accordance with the Dominion Lands Survey Act, c. 117, R.S.

INDIAN AFFAIRS BRANCH

Vote 178 (and Vote 776, Supplementary Estimates) Branch Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	59,005 00	59,005 00	51,207 37
Other Pay-list Items	500 00	500 00	447 86
Supplies and Materials	3,000 00	4,500 00	4,410 90
Travelling Expenses	1,000 00	1,000 00	659 89
Telegrams, Telephones and Postage	1,400 00	2,400 00	2,219 76
Professional and Special Services	5,000 00	2,500 00	2,363 62
Miscellaneous	400 00	400 00	224 86
	<u>\$ 70,305 00</u>	<u>\$ 70,305 00</u>	<u>\$ 61,534 26</u>

As of March 31, 1947, there were 27 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: E. Acland, \$3,300; R. J. L. Grenier, \$2,700; R. A. Hoey, \$7,200; T. R. L. MacInnes, \$4,620; A. E. St. Louis, \$3,120; M. Walton, \$2,460.

Vote 179 (and Vote 777, Supplementary Estimates) Indian Agencies

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	507,168 00}	527,063 00	523,561 79
A Cash Allowances	20,345 00}		
Other Pay-list Items	1,500 00	1,950 00	1,884 82
B Supplies and Materials	54,845 00	64,845 00	62,644 89
C Travelling Expenses	93,790 00	108,790 00	104,745 81
Freight, Express and Cartage	6,635 00	6,635 00	5,941 99
Telegrams, Telephones and Postage	20,675 00	22,675 00	22,236 41
Professional and Special Services	3,000 00	3,000 00	1,899 02
Meter Rates	6,725 00	6,725 00	5,443 26
Rents	6,175 00	6,925 00	6,409 41
D Equipment Maintenance	65,395 00	85,395 00	83,895 41
E Repairs to Buildings, Roads, etc.	130,831 00	130,831 00	111,277 09
Purchase of Land and Buildings	4,500 00	4,500 00	2,173 30
Miscellaneous	3,000 00	3,000 00	2,402 50
F Acquisition of Equipment	93,560 00	48,560 00	35,454 55
G Construction of Buildings and Works	150,415 00	135,415 00	96,098 96
H Commissioners appointed to investigate the Administration of Indian Affairs in the Maritime Provinces and Eastern Quebec		12,250 00	8,617 18
	<u>\$1,168,559 00</u>	<u>\$1,168,559 00</u>	<u>\$1,074,686 39</u>

As of March 31, 1947, there were 294 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees, where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anfield, F. E.	\$ 3,000 00	\$ 561 12	Kerley, W. J. D.	2,760 00	
Arneil, W. S.	3,720 00	2,496 99	Knight-Bruce, S. W. O. .	2,820 00	
Ashbridge, P. B.	3,000 00		Laurence, R. P. G.	2,700 00	800 02
Ball, F. J. C. (Oct. 1) ..	3,180 00		MacKay, D. M.	4,740 00	963 76
Barber, A. H.	3,180 00	405 90	Marleau, J. A.	2,700 00	1,087 97
Bonnah, T. L.	2,940 00	873 20	Matters, F.	2,460 00	848 40
Booth, F.	2,760 00	374 45	McCracken, M. W.	2,460 00	701 26
Brisebois, F. X. L.	2,940 00	1,502 23	McPherson, E. (Nov. 28)	3,060 00	
Bryant, J. L.	2,760 00		Meek, R. J.	3,780 00	472 14
Burk, J. G.	3,360 00	1,613 28†	Moore, A. D.	2,700 00	
Caldwell, J. D. (Dec. 23)	2,820 00		Moore, R. H.	3,240 00	1,064 71
Cameron, D. H.	2,760 00	424 11	Murray, T. F.	2,040 00	
Christie, W.	2,760 00		(Vote 225)	1,180 00	
Coleman, J.	3,600 00	490 69	Orford, T. J.	600 00	
Daunt, A. O'N.	3,000 00		(Vote 225)	4,080 00	396 15
Davis, R. S.	2,760 00		Ostrander, J. P. B.	3,480 00	491 48
Devlin, S.	2,700 00		Pugh, J. E.	3,000 00	
Down, G. W.	2,400 00	909 32	Pugh, W. P. B.	2,640 00	
Galibois, E. J.	2,460 00	859 41	Randle, E. P.	3,600 00	
Garrard, N. W.	2,820 00		Rice, H. C.	2,700 00	2,064 88†
Gendron, J. E.	2,460 00		Schmidt, C. P. (Sept. 23)	3,600 00	
Gillett, J.	3,180 00	795 57	Sharpe, G. E.	2,820 00	
Gooderham, G. H.	3,360 00	1,188 33	Simpson, S. H.	2,760 00	
Hamilton, A. G.	3,600 00		Strang, A.	2,760 00	764 20
Harvey, J. P.	600 00)		Swartman, G.	2,700 00	1,365 27
(Vote 225)	4,800 00)		Taylor, H. E.	3,360 00	
Howe, R.	3,060 00	347 02	Thibault, T. (Aug. 6) ..	3,000 00	
Iredale, J. N. R.	2,544 00*		Todd, M. S.	2,760 00	765 61
Johnson, C. R.	2,760 00	699 02	Waite, S. J.	2,680 00	790 93
Jones, E. S.	2,520 00	746 83			

†These items include \$498.55 charged to Department of National Health and Welfare, Vote 255.

A Cash allowances, as provided in the classifications of some of these positions, represent compensation in lieu of house, fuel and light, and are, where applicable, included in salaries shown above. In addition to cash allowances paid certain employees, many agents, clerks and farming instructors receive allowances in kind, that is, the Department supplies quarters, fuel, light and rations free of charge to such employees.

B A distribution of expenditures follows: forage, \$8,153.16; fuel, \$31,658.48; provisions, \$4,540.83; stationery and office supplies, \$15,703.96; sundries, \$2,588.46.

The Department of Public Printing and Stationery received \$14,532.48.

C The following employees, whose salary rates were under \$2,400 or who were being paid from other accounts, received travelling expenses of \$300 or over: R. W. Andros, \$301.35; E. Arseneault, \$978.03; G. Beaulieu, \$672.48; C. S. Bell, \$487.53; J. V. Boys, \$379; A. E. Craig, \$772.20; J. E. Daly, \$1,530.23; J. W. Daly, \$723.63; R. S. Davis, \$570.63; J. A. Findlay, \$381.57; H. Gauthier, \$760.40; W. A. Griffin, \$714.88; J. O. Hough, \$306.05; F. M. Hughes, \$381.90; H. Lariviere, \$831.44; T. A. Levelton, \$331.81; M. McCrimmon (included under Vote 180); F. B. McKinnon, \$1,648.92 (including \$215.57 charged to Department of National Health and Welfare, Vote 225); N. J. McLeod, \$521.83; J. E. Morris (included under Vote 181); T. C. Morton, \$344.94; N. Paterson, \$1,263.88; B. T. Phillips, \$1,105.80; R. E. Roberts, \$485.60; D. Robertson, \$374.24; S. L. Robinson, \$496.52; A. G. Smith, \$455.52; S. Spence, \$487.06; J. W. Stewart, \$692.95; F. W. Tuffnell, \$597.47; S. J. Waite, \$790.73.

Air travel to the amount of \$19,349.27 is included under this allotment. Canadian Pacific Air Lines, Ltd., received \$12,436.28 of this amount.

D Equipment maintenance costs were as follows: farm, \$1,122.96; floating, \$25,807.15; light, heat, power, and water, \$9,608.33; motor cars and trucks (including repairs), \$46,738.17; sundry, \$618.80. Imperial Oil, Ltd., received \$5,650.57.

E Repairs were made as follows: buildings, \$37,799.68; fences, etc., \$7,308.98; roads, \$58,324.22; retaining wall for protection against erosion along the St. Clair River, Walpole Island Agency, \$7,844.21 (undertaken by the Department of Public Works).

Reginald A. Blyth received a final payment of \$7,666.67 on completion of a contract (awarded through the Department of Public Works) for above construction, the total amount of which was \$59,319.30.

- F A distribution of expenditures follows: farming equipment and stock, \$1,027.73; floating equipment, \$656.22; light, heat and power equipment, \$5,158.41; motor cars and trucks, \$22,152.77; sundry, \$3,459.42.
- G Under authority of P.C. 387, February 3, 1947, Graham and Graham was paid an amount of \$11,271 in connection with the construction of a road to the Indian Day School, Munsey, Ont., toward which the Province of Ontario has agreed to contribute.
- M. R. Chappell completed a contract, amounting to \$7,400, for an addition to an office and warehouse building at Esksoni, N.S., and payment was made in full.
- A contract, amounting to \$25,000, was awarded through the Surveys and Engineering Branch of this Department to Kenny Construction Co., Ltd., for the construction of an Indian Agent's residence and office-warehouse building at Shubenacadie, N.S. Progress payments during the year amounted to \$14,693.94.
- A contract, amounting to \$6,000, was awarded to Olaf Lidfors for the construction of a house for the Farming Instructor at Meadow Lake, Sask. Progress payments during the year amounted to \$5,000.
- H P.C. 3797 of October 11, 1946, authorized the appointment of certain members of the personnel of the Special Joint Committee (which was appointed in May, 1946, to examine and consider the Indian Act, c. 28, R.S., and amendments thereto), as Commissioners under Part I of the Inquiries Act, c. 99, R.S.
- Expenditures comprise: services of T. L. McEvoy, Secretary, at \$20 per day, \$1,240; reporting and secretarial services, \$1,212.70; transportation and travelling expenses, \$2,914.48; advance of \$3,250 to the Secretary for general expenses of the inquiry, the accounting for which will be made in 1947-48.

Vote 180 (and Vote 778, Supplementary Estimates) Reserves and Trusts—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	49,960 00	46,960 00	45,701 05
Other Pay-list Items	100 00	100 00	67 07
Supplies and Materials		500 00	223 15
A Travelling Expenses	4,000 00	4,000 00	2,091 48
Professional and Special Services	3,500 00	3,500 00	182 62
Rents	700 00	700 00	
B Acquisition of Land	656,571 00	653,071 00	594,506 29
Miscellaneous	1,000 00	1,000 00	925 83
C Surveys	20,000 00	23,000 00	19,715 34
	<u>\$ 732,831 00</u>	<u>\$ 732,831 00</u>	<u>\$ 663,412 83</u>

As of March 31, 1947, there were 19 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: D. J. Allan, \$5,640 (includes \$600 paid from Vote 190); M. E. Armstrong, \$2,880; L. L. Brown, \$3,060; H. Harris, \$3,060; F. J. Kehoe, \$3,300; A. G. Leslie, \$2,460; M. McCrimmon, \$3,420; G. Patrick, \$3,780; J. Raichman, \$2,460.

- A Travelling expenses of \$300 or over were paid to: W. M. Cory (included under Vote 132); M. McCrimmon, \$2,285.32 (including items charged to other accounts as follows: Vote 179, \$1,432.27, Vote 182, \$105, Vote 190, \$105); G. Patrick (included under Vote 181); J. Raichman, \$652.54.
- B Purchase of land at Kingsclear, N.B., for the centralization of the Indians of the Saint John Valley, cost \$13,039.54; land and appurtenances, as an addition to the Indian Reserve at Morley, Alta., cost \$227,791.55; acquiring the reversionary interest of the Province of British Columbia in Kitsilano Indian Reserve, cost \$350,000; sundry purchases, \$3,675.20.
- Payments of \$5,000 or over in connection with the above were: K. L. Coppock, \$176,054.15; A. B. Crawford, L. S. Crawford and M. J. Edwards, \$50,073.97; C. C. Murray and A. L. Murray, \$12,950; Province of British Columbia, \$350,000.

- C The travelling expenses of C. H. Taggart are included under Vote 140.

Reserves and Trusts—Indian Annuities, Indian Act, c. 98, R.S. \$ 295,847 00

Per capita annuities were paid as follows: 168 chiefs at \$25; 363 headmen at \$15; 50,031 Indians at \$5; 161 Indians at \$4. Upon being enfranchised, 167 Indians received \$100 each in accordance with section 114 of the Act, and 82 Indian women received \$50 each as commutation of the annuity under section 14. Payment of annuity arrears amounted to \$3,903.

To assist in the payment of the Robinson Treaty annuities, a grant of \$10,700 was made to the Indian Trust Funds. The Province of Ontario repaid the sum of \$24,508 representing Treaty 9 annuities paid on behalf of that Province and the amount was credited to this account.

Vote 181 (and Vote 779, Supplementary Estimates) Welfare and Training—Welfare of Indians

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	36,585 00	38,585 00	38,179 84
Other Pay-list Items	500 00	500 00	439 73
A Supplies and Materials	733,150 00	673,150 00	663,295 08
B Travelling Expenses	7,650 00	7,650 00	7,322 51
Freight, Express and Cartage	30,245 00	32,245 00	31,236 80
Professional and Special Services	500 00	500 00	462 55
Rents	2,550 00	2,550 00	2,067 51
Equipment Maintenance	19,275 00	19,275 00	18,520 71
C Repairs to Buildings	54,550 00	52,550 00	41,122 27
D Miscellaneous	45,400 00	65,400 00	64,899 92
E Acquisition of Equipment	78,610 00	118,610 00	117,765 18
F Construction of Buildings and Works	282,100 00	280,100 00	245,555 95
	<u>\$1,291,115 00</u>	<u>\$1,291,115 00</u>	<u>\$1,230,868 05</u>

As of March 31, 1947, there were 15 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. G. Armstrong, \$3,120; J. H. Gordon, \$2,676*; H. M. Jones, \$3,360; K. A. Moodie, \$2,580; J. E. Morris, \$3,120; B. F. Neary, \$4,620.

A A distribution of expenditures follows: clothing, general, \$44,897.05; clothing issued to chiefs and headmen in accordance with treaties, \$4,025.47; forage, \$17,708.28; fuel, \$35,262.61; hunting and fishing supplies, \$45,873.13; provisions, \$487,103.26; seed and fertilizer, \$23,010.18; stationery and office supplies, \$792.98; sundry, \$4,622.12.

Expenditure amounting to \$15,841.72 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Suppliers receiving \$5,000 or over: J. H. Ashdown Hardware Co., Ltd., \$6,316.05; Atlantic Trading Co., Ltd., \$9,875.68; Burns & Co., Ltd., \$9,009.50; Canada Packers, Ltd., \$27,409.01; The Codville Co., Ltd., \$7,346.93; Hudson's Bay Co., \$136,732.76; Intercontinental Pork Packers, Ltd., \$5,177.72; Marshall-Wells, Ltd., \$7,649.11; Swift Canadian Co., Ltd., \$11,746.28; Western Grocers, Ltd., \$7,208.24.

B Travelling expenses of \$300 or over were paid to: H. M. Jones, \$676.94; K. A. Moodie, \$433.19; J. E. Morris, \$1,405.57 (including \$1,086.99 charged to Vote 179); E. G. Paterson, \$495.12; G. Patrick, \$446.04 (charged to Vote 180).

C Repairs to Indian buildings amounted to \$34,113.36; the remaining expenditure was for repairs to miscellaneous works.

D A distribution of expenditures follows: burials, \$17,661.74; care of indigents, \$39,916.74; sundry, \$7,321.44.

E The expenditure on equipment is classified as follows: camp, \$10,381.25; construction, \$21,244.52; farm, \$14,898.23; floating, \$1,551.64; light, heat and power, \$2,420.82; live stock, \$48,526.05; transport, \$6,365.46; sundry, \$12,377.21.

Suppliers receiving \$5,000 or over: Alberta Live Stock Association, \$5,754; Hudson's Bay Co., \$6,037.01; Saskatchewan Cattle Breeders' Association, \$16,160.

F Includes the sum of \$230,184 which was expended on material and labour on the construction of new homes as follows: Prince Edward Island, \$7,401.92; Nova Scotia, \$110,559.16; New Brunswick, \$9,214.54; Quebec, \$23,248.55; Ontario, \$28,320.43; Manitoba, \$20,064.27; Saskatchewan, \$8,670.55; Alberta, \$2,462.45; British Columbia, \$20,242.13.

Vote 182 (and Vote 780, Supplementary Estimates) Welfare and Training—Indian Education

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	458,996 00	395,196 00	394,479 55
Other Pay-list Items	100 00	100 00	24 62
A Supplies and Materials	80,000 00	133,000 00	124,403 11
B Travelling Expenses	10,500 00	21,500 00	20,893 10
Freight, Express and Cartage	3,500 00	3,085 22	3,034 72
Telegrams, Telephones and Postage	150 00	150 00	136 14
Professional and Special Services	8,000 00	6,000 00	5,922 86
Meter Rates	1,500 00	1,800 00	1,774 02
Rents	5,000 00	9,500 00	9,488 09
Equipment Maintenance	5,000 00	10,500 00	10,215 55
Repairs to Buildings	84,025 00	84,025 00	83,899 89
Miscellaneous	5,100 00	5,014 78	3,128 57
C Acquisition of Equipment	38,100 00	75,100 00	65,380 74
D Construction of Buildings and Works	349,000 00	294,000 00	187,306 00
E Assistance to Ex-pupils, including aid for education in secondary schools	33,000 00	43,000 00	42,838 37
	<u>\$1,081,971 00</u>	<u>\$1,081,971 00</u>	<u>\$ 952,925 33</u>

As of March 31, 1947, there were 345 salaried employees, chiefly school teachers, being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. A. F. Clark, \$2,700; R. F. Davey, \$3,000; A. J. Doucet, \$3,000; P. N. L. Phelan, \$4,080.

A A distribution of expenditures follows: fuel for day schools, \$41,115.61; provisions, \$22,409.06; stationery and school supplies, \$55,619.15; sundry, \$5,259.29.

Suppliers receiving \$5,000 or over: Department of Public Printing and Stationery, \$55,601.17; Paulin Chambers Co., Ltd., \$11,089.45.

B Travelling expenses of \$300 or over were paid to: A. J. Doucet, \$1,780.02; P. N. L. Phelan, \$359.59. Transportation of Indian school children cost \$16,059.39.

C The expenditure on equipment is classified as follows: educational, \$36,780.85; light, heat and power, \$22,127.95; recreational, \$3,346.30; sundry, \$3,125.64.

D Expenditures from this allotment include the value of labour and materials supplied and direct payments to contractors as given below.

A distribution of expenditures follows: Indian Day School, Shubenacadie, N.S., \$42,064.24; Indian Day School, Eskasoni, N.S., \$60,520.30; Indian Day School, Sarnia, Ont., \$25,663.75; Indian Day School, Mount Elgin, Ont., \$6,449.22; Indian Day School, Little Grand Rapids, Man., \$10,692.66; Indian Day School, Fort McPherson, N.W.T., \$12,076.96; Indian Residential School, Alberni, B.C., \$19,622.39; various other locations, \$10,261.48.

A contract, amounting to \$27,593, was awarded through the Surveys and Engineering Branch of this Department to Kenny Construction Co., Ltd., for the construction of a teachers' and principal's residence at Shubenacadie, N.S. Progress payments amounted to \$15,831.61.

A contract, amounting to \$53,647, was awarded through the Surveys and Engineering Branch of this Department to M. R. Chappell for the construction of a Day School and teachers' residence at Eskasoni, N.S. Progress payments amounted to \$42,667.15.

A contract was awarded, on a basis of cost plus 15 per cent, to Shaw Construction Co. for the construction of a Day School at Sarnia, Ont. The total expenditure on this project is not to exceed \$30,000. Progress payments amounted to \$25,663.75.

A contract, amounting to \$35,582, was awarded through the Surveys and Engineering Branch of this Department to W. O. Brown for the construction of a classroom building at the Residential School, Alberni, B.C. Progress payments amounted to \$18,699.44.

Suppliers receiving \$5,000 or over: Cusson Lumber Co., Ltd., \$5,581.88; Patricia Transportation Co., Ltd., \$5,100.78.

E Tuition fees, etc., of certain Indian children attending high schools and colleges were paid from this allotment.

Vote 183 Welfare and Training—Grants to Residential Schools

	Estimates	Allotments	Expenditures
Wages—Night Watchmen	5,925 00	5,925 00	5,910 00
A Per Capita Grants	1,643,180 00	1,643,180 00	1,544,394 34
Equipment Maintenance	1,000 00	1,000 00	
B Repairs to Buildings	36,350 00	34,576 23	29,619 13
B Acquisition of Equipment	5,900 00	7,673 77	5,871 95
	<u>\$1,692,355 00</u>	<u>\$1,692,355 00</u>	<u>\$1,585,795 42</u>

A Per capita grants varying from \$150 to \$250 per annum were paid to the following residential schools operated by the various church organizations indicated by initials: C.E., Church of England in Canada; P., Presbyterian; R.C., Roman Catholic; U.C., United Church:—

Nova Scotia: Shubenacadie, R.C., \$30,595.26.

Quebec: Fort George, C.E., \$7,608.68; Fort George, R.C., \$2,232.24.

Ontario: Albany, R.C., \$11,158.37; Cecilia Jeffrey, P., \$27,833.47; Chapleau, C.E., \$18,281.26; Fort Frances, R.C., \$16,737.30; Fort William, R.C., \$9,911.79; Kenora, R.C., \$15,305.48; McIntosh, R.C., \$15,841.45; Mohawk, C.E., \$21,609.88; Moose Fort, C.E., \$16,541.49; Mount Elgin, U.C., \$5,326.81; Shingwauk Home, C.E., \$22,328.25; Sioux Lookout, C.E., \$22,735.50; Spanish, R.C., \$47,559.32.

Manitoba: Birtle, P., \$20,909.03; Brandon, U.C., \$30,103.22; Cross Lake, R.C., \$22,997.66; Elkhorn, C.E., \$18,951.78; Fort Alexander, R.C., \$18,035.35; Norway House, U.C., \$6,473.46; Pine Creek, R.C., \$17,023.15; Portage la Prairie, U.C., \$18,103.10; Sandy Bay, R.C., \$23,311.93.

Saskatchewan: Beauval, R.C., \$20,493.75; Cowessess, R.C., \$18,750; Duck Lake, R.C., \$38,807.50; File Hills, U.C., \$18,289.65; Gordon's, C.E., \$16,998.72; Guy, R.C., \$22,811.85; Lac la Rouge, C.E., \$13,326.86; Muscowequan, R.C., \$23,379; Onion Lake, C.E., \$24,522.26; Onion Lake, R.C., \$15,911.87; Qu'Appelle, R.C., \$58,228.73; Round Lake, U.C., \$13,184.65; St. Phillips, R.C., \$15,913.07; Thunderchild, R.C., \$17,392.73.

Alberta: Blood, R.C., \$30,490.35; Blue Quills, R.C., \$27,080.70; Crowfoot, R.C., \$18,942.67; Edmonton, U.C., \$22,627.57; Ermineskin, R.C., \$28,181.03; Grouard, R.C., \$20,098.98; Holy Angels, R.C., \$15,030.37; Jossard, R.C., \$26,214.78; Morley, U.C., \$15,868.64; Old Sun, C.E., \$20,179.35; Sacred Heart, R.C., \$10,931.15; St. Cyprian, R.C., \$7,537.60; St. Paul, C.E., \$24,640.85; Sturgeon Lake, R.C., \$17,384.99; Vermilion, R.C., \$16,479.29; Wabasca, C.E., \$7,343.02; Wabasca, R.C., \$16,491.11; Whitefish Lake, C.E., \$4,737.46; Youville, R.C., \$20,816.68.

British Columbia: Alberni, U.C., \$40,501.25; Alert Bay, C.E., \$35,041.35; Cariboo, R.C., \$21,433.35; Christie, R.C., \$22,422.76; Kamloops, R.C., \$54,436.25; Kootenay, R.C., \$17,093.44; Kuper Island, R.C., \$19,166.69; Lejac, R.C., \$28,818.49; Port Simpson, U.C., \$5,704.54; St. George's, C.E., \$34,680.15; St. Mary's Mission, R.C., \$41,902.15; Sechelt, R.C., \$18,590.91; Squamish, R.C., \$12,862.50.

Northwest Territories: Aklavik, C.E., \$9,780.26; Aklavik, R.C., \$6,818.01; Fort Resolution, R.C., \$10,211.85; Providence Mission, R.C., \$12,691.38.

Yukon: Carcross, C.E., \$15,636.55.

B The following church-owned schools received grants approved by the Governor in Council for equipment and repairs: Aklavik, C.E., \$2,270.58; Aklavik, R.C., \$613.28; Albany, R.C., \$672.11; Cariboo, R.C., \$500; Christie, R.C., \$322.52; Ermineskin, R.C., \$689.30; Fort George, C.E., \$658.71; Fort George, R.C., \$609.58; Fort Resolution, R.C., \$1,250.07; Fort William, R.C., \$17.50; Grouard, R.C., \$1,300; Holy Angels, R.C., \$10,770.23; Jossard, R.C., \$1,300; Moose Fort, C.E., \$1,870.50; Providence Mission, R.C., \$447; St. Mary's Mission, R.C., \$2,250; Spanish, R.C., \$1,665.80; Sturgeon Lake, R.C., \$1,250; Squamish, R.C., \$271.95; Thunderchild, R.C., \$760.60; Wabasca, C.E., \$2,000; Wabasca, R.C., \$1,500; Whitefish Lake, C.E., \$2,000; Youville, R.C., \$501.35.

Vote 184 Welfare and Training—Grants to Agricultural Exhibitions and Indian Fairs, in the amounts detailed in the Estimates

Expenditures	\$ 6,725 00
	<u>5,085 16</u>

This expenditure was made to promote the interest of Indians in agricultural pursuits and handicraft work.

The following grants were made on authority of the Governor in Council—

Ontario: Ohsweken Agricultural Society, Brantford, \$225; Caradoc United Indian Fair, Muncey, \$150; Manitoulin Island Unceded Agricultural Society, \$150; Canadian Lakehead Exhibition, Fort William, \$250; Mohawk Agricultural Society, Deseronto, \$100.

Manitoba: Manitoba Provincial Exhibition, Brandon, \$250; Rosburn Agricultural Society, \$25.

Saskatchewan: Prince Albert Agricultural Society, \$400; Regina Agricultural and Industrial Exhibition Association, Limited, \$400.

Alberta: Calgary Exhibition, \$500; Edmonton Exhibition Association, Limited, \$400.

British Columbia: North and South Saanich Agricultural Society, Cowichan, \$50; Windermere and Distnes Fall Fair, Kootenay, \$175; Chilliwack Fair, New Westminster, \$150; Armstrong Fall Fair, Okanagan, \$250; Bulkley Valley Agricultural and Industrial Association, \$100.

General: The Canadian Handicrafts Guild, \$50; garden prizes, standing crop competitions, \$1,057.65; home improvement competitions, prizes, \$402.51.

Vote 185 Grant to provide additional services to Indians of British Columbia

	Estimates	Allotments	Expenditures
Salaries and Wages	200 00		
Supplies and Materials	15,450 00		
Travelling Expenses	200 00		
Professional and Special Services	12,100 00		
Equipment Maintenance	2,300 00		
Repairs to Buildings and Works	12,530 00		
Miscellaneous	3,900 00		
Acquisition of Equipment	20,850 00		
Construction of Buildings and Works	15,330 00		
Surveys—Irrigation Project	17,140 00		
A Agriculture		50,000 00	46,426 27
B Technical Education		20,000 00	9,137 51
C Irrigation		30,000 00	22,616 51
	<u>\$ 100,000 00</u>	<u>\$ 100,000 00</u>	<u>\$ 78,180 29</u>

Treasury Board authorized the change in the Primary Allotments from the form set out in the Estimates Details, as, in the opinion of the Department, circumstances rendered it desirable that the vote should be administered and controlled by the specific services indicated by a Special Committee of the Senate and House of Commons and approved by Parliament at the 1926-27 Session.

A A distribution of expenditure follows: farm equipment, maintenance and live stock, \$14,269.24; feed and forage, \$1,003.21; improvements, clearing land, etc., \$6,842.28; purchase of land, \$2,824.20; seed and fertilizer, \$19,559.29; sundry, \$1,928.05.

B Eleven residential schools received a total of \$6,832 for the services of manual training instructors. The balance of the expenditure was for the purchase of educational equipment and supplies.

C Expenditures in the various agencies follow: Kamloops, \$4,957.13; Kootenay, \$608.66; Lytton, \$1,972.01; Nicola, \$5,101.68; Okanagan, \$5,498.50; Queen Charlotte, \$897.70; Williams Lake, \$571.07; generally, \$3,009.76.

IMMIGRATION BRANCH

Vote 186 (and Vote 781, Supplementary Estimates) Administration of the Immigration Act and the Chinese Immigration Act

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	195,866 00	195,866 00	191,823 72
Other Pay-list Items	800 00	800 00	645 77
Telephones, Telegrams and Postage	9,500 00	9,500 00	6,076 73
A Printing, Stationery and Office Equipment	10,000 00	10,000 00	9,892 67
B Travelling Expenses	12,000 00	12,000 00	5,155 88
Sundries	200 00	200 00	95 04
	<u>\$ 228,366 00</u>	<u>\$ 228,366 00</u>	<u>\$ 213,689 81</u>

As of March 31, 1947 there were 120 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. A. L. Jolliffe, \$7,500; P. T. Baldwin, \$4,320; W. R. Baskerville, \$2,700; H. J. Burke, \$2,460; E. A. Butler, \$2,580; C. M. B. Chapman, \$3,120; M. J. Cullen, \$4,140 (July 1); H. M. Grant, \$3,240; W. F. Gray, \$3,420; F. A. Morgan, \$3,120 (Nov. 24); W. H. Morgan, \$3,120; E. A. O'Connor, \$2,580; I. M. O'Connor, \$2,460; G. D. A. Reid, \$2,580; J. A. Reid, \$2,580; A. J. Smith, \$2,700; C. E. S. Smith, \$5,400; E. J. Steljes, \$2,880 (Apr. 23); I. R. Stirling, \$2,580; E. Usher, \$2,580.

A Payments were made to the Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to: W. R. Baskerville, \$800.34; L. L. Bryant, \$784.35; W. C. Fischer, \$776.80; L. E. Fox, \$857.68.

Vote 187 (and Vote 782, Supplementary Estimates) Field and Inspectional Service, Canada

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	1,424,314 00	1,474,314 00	1,474,314 00
Allotted from Vote 74, Salaries, etc.	13,229 34*	13,229 34	13,229 34
Other Pay-list Items	4,500 00	4,500 00	4,165 18
Living Allowances	3,380 00	3,380 00	2,530 75
A Overtime	30,000 00	45,000 00	36,484 30
B Uniforms	33,000 00	35,000 00	30,979 07
C Provisions re Detentions	5,000 00	5,000 00	
Telephones, Telegrams and Postage	20,500 00	20,500 00	16,763 64
D Printing, Stationery and Office Equipment	30,000 00	25,000 00	22,367 48
E Travelling Expenses (Officers)	110,000 00	85,000 00	73,201 95
Travelling Expenses (Deports)	30,000 00	15,000 00	10,939 73
Equipping of new Immigration Building at St. John, N.B. ..	25,000 00	3,000 00	
Sundries	14,000 00	14,000 00	12,799 78
Replacement of buildings, equipment and effects destroyed by fire at Halifax, N.S., on March 5, 1944 (Revote)	11,000 00	11,000 00	1,175 73
	<u>\$1,753,923 34</u>	<u>\$1,753,923 34</u>	<u>\$1,698,950 95</u>

* The vote was supplemented by a transfer of this amount from Vote 74, Department of Finance (Section F) under authority of Treasury Board Minute, T.324612B., February 20, 1947.

As of March 31, 1947, there were 728 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, O. G.	\$ 3,300 00	\$ 404 75	Greene, C. G. (Nov. 8) ..	3,120 00	
Adamson, A. D.	3,300 00	418 89	Grevatt, A. H.	2,580 00	1,434 17
Aitken, J. W.	2,580 00		Grice, W.	2,400 00	
Anderson, A. T.	2,400 00		Gunn, S. E.	2,580 00	
Anderson, J. A.	2,880 00		Hamilton, R. R.	2,580 00	
Bambrick, W. J.	3,300 00		Harrison, H. P.	2,400 00	
Beattie, W. F. (Nov. 17) ..	2,400 00		Harvey, A. D.	2,580 00	933 58
Beattie, W. M. (Aug. 18) ..	3,000 00		Hebert, N. C.	3,300 00	
Bernhardt, W. E.	2,580 00	1,054 35	High, W. M.	2,880 00	
Bottomley, J. T.	2,580 00		Hills, H. G.	2,580 00	
Boulais, J. A.	2,580 00		Hunt, H. A.	3,000 00	331 47
Bowman, S.	2,580 00		Hyland, B.	2,400 00	
Brooks, G. F.	2,400 00		Jankiewicz, A.	2,580 00	1,222 21
Brunette, J.	2,580 00	1,300 86	Kane, C. A.	2,400 00	
Calbick, K. E.	2,580 00		Kee, W. J.	2,880 00	
Campbell, F. K.	2,400 00		Lafreniere, J. F.	2,580 00	
Chevrier, L. A.	2,580 00		Lalonde, J. A. D.	2,580 00	
Christie, A. G.	3,300 00		Lane, T. J.	2,400 00	
Creery, W. F. S.	2,400 00		Langlais, J. M.	3,300 00	
Crosman, F. C.	2,580 00		MacMillan, H.	3,000 00	1,223 67
Crump, H.	2,580 00		Martin, J. I.	2,580 00	642 89
Damude, H.	2,400 00		Mathieu, J. P. O.		
Davison, H. E.	2,400 00	1,742 60	(Sept. 17)	2,880 00	
DeLaney, J. H. Q.	2,580 00	1,007 03	Maxwell, C. H.	3,000 00	
Demers, H. B.	2,580 00		May, A. L.	2,460 00	
Desormeau, C. W.	2,580 00	544 22	McCrum, H. U.	3,960 00	
Dobson, C. J.	2,580 00		McDonell, D. N.	3,000 00	307 30
Dunbar, W. H.	2,580 00		McEwen, W. L.	2,580 00	1,111 03
Elliott, W.	2,580 00		McFarlane, J. D.	4,200 00	328 38
Fitzgerald, C. J.	2,580 00	1,001 89	McFaul, W. A.	3,120 00	822 40
Flower, L.	2,580 00	345 90	McGinnis, L. J.	3,360 00	
Foran, W. H.	2,580 00	1,353 70	McGinty, C.	2,880 00	
Fraser, W. J.	2,580 00	1,865 95	McGuire, T. N.	2,580 00	
Galpin, A. E. (Feb. 22) ..	2,400 00		McIlhargey, J. D.	2,580 00	562 73
Gauvin, J. W.	2,580 00		McNeill, J. R.	3,000 00	
Gibson, J.	2,580 00		Millard, C. F.	2,580 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mossop, J. W.	2,580 00	895 95	Saylor, H. O.	2,580 00	365 22
Munroe, R. N.	4,380 00		Scully, L. J.	2,580 00	958 69
Nicolson, D. D.	2,580 00		Sibson, J. B.	2,580 00	
O'Brien, T. J.	2,580 00	1,612 67	Smith, C. C.	2,580 00	556 00
Ogilvie, T. H.	2,400 00		Smith, F. A.	2,580 00	
Paterson, W. A.	2,400 00		Stafford, F.	2,580 00	
Phillips, F. L.	2,400 00		Stewart, J. B.	2,400 00	
Poissant, L. P.	2,580 00		Taylor, F. W.	4,200 00	
Quillinan, M. B.	2,580 00		Todd, G. F.	3,300 00	755 61
Quinn, A. L.	2,580 00		Troy, F. O.	2,580 00	
Reid, C. D.	3,000 00	2,131 01	Vince, H. A.	2,400 00	1,087 43
Reynolds, G. F. F.	2,580 00	1,529 87	Wade, H. P.	2,880 00	
Rigg, R.	2,400 00		Walford, O. L.	2,580 00	
Rose, W. B. (Jan. 30) ...	2,820 00		Wall, L. S.	2,400 00	
Sabine, J. R.	2,400 00		Wilson, J.	2,400 00	

A Overtime was paid to Immigration officers in accordance with section 86 of the Civil Service Regulations approved under section 16 of the Civil Service Act, c. 22, R.S. Those entitled to overtime are inspectors and other employees required to perform the usual duties assigned to inspectors, who are in receipt of an annual salary of not more than \$2,700.

B Expenditure for uniforms is in accordance with section 75 of the Immigration Act, c. 93, R.S., which directs that uniforms shall be supplied officers and one-third of the cost shall be paid by them. The expenditure shown under this allotment is two-thirds of the cost of the uniforms.

C To this allotment is charged the cost of catering service and canteen provisions supplied at the following ports (receipts from sale of meals and the per diem rate charged for the care of detained immigrants, etc., credited to this allotment are shown in parentheses): Halifax, \$8,576.23 (\$7,002.02); Montreal, \$5,294.78 (\$7,315.76); Vancouver, \$19,210 (\$31,239.05); Victoria, \$255.80 (\$356.35). Gross expenditures totalled \$33,636.81, while receipts amounted to \$45,913.18. The resulting credit balance of \$12,276.37 was transferred to Ordinary Revenue—Proceeds from Sales, at the close of the fiscal year.

The salaries of cooks, waitresses, etc., are charged to the Salaries and Wages Allotment.

D Payments were made to the Department of Public Printing and Stationery and included \$5,492.64 for office equipment.

E The following employees, whose salary rates were under \$2,400, received travelling expenses of \$300 or over: J. M. Bates, \$747.64; J. D. Beech, \$872.14; J. J. Bonner, \$1,072.83; G. S. Bridge, \$867.09; J. E. Cardwell, \$434.65; J. W. Casey \$392.17; W. S. Claxton, \$1,170.89; J. J. Conway, \$1,543.40; H. J. Cudmore, \$427.23; R. J. Cutting, \$471.99; A. H. Davis, \$448.38; J. C. Dawson, \$392.63; R. S. Earl, \$317.45; A. A. Ewen, \$316.22; T. N. Fairley, \$762.61; J. E. Fleming, \$662.44; A. L. Grady, \$1,114.07; A. Graham, \$1,188.68; E. Hobson, \$507.77; W. H. Holcomb, \$847.96; G. W. Humphries, \$562.41; G. Lambert, \$691.24; B. Lapierre, \$1,066.70; C. Lauziere, \$759.37; J. A. Lemieux, \$350.19; T. C. MacLean, \$645.44; H. Mansfield, \$951.06; J. M. McDonald, \$341.37; F. McFarlane, \$568.90; J. E. McLellan, \$856.15; J. Murray, \$455.73; G. G. Osborne, \$413.93; V. W. Pope, \$453.91; J. B. Potvin, \$596.96; R. T. Regua, \$471.74; E. Roberts, \$1,012.44; G. A. Robinson, \$637.74; H. F. Smith, \$432.07; H. Souaillard, \$889.36; C. Unsworth, \$336.72; W. F. Upton, \$750.47; A. E. Westover, \$465.98; H. N. Wheeler, \$409.57; A. A. White, \$598.05.

Suppliers receiving \$5,000 or over: The Bell Telephone Company of Canada, \$5,268.71; Lee Bing, \$19,577.95; Dominion Government, Post Office Department, \$6,588.56.

Vote 188 (and Vote 783, Supplementary Estimates) Field and Inspectional Service, Abroad

	Estimates	Allotments	Expenditures
Salaries and Wages	138,935 00	138,935 00	68,057 12
War Bonus as authorized for employees in Great Britain	20,610 00	20,610 00	11,153 25
A Living Allowances	14,400 00	14,400 00	3,131 98
Telephones, Telegrams and Postage	10,500 00	10,500 00	6,923 18
Printing, Stationery and Office Equipment	21,500 00	21,500 00	6,131 83
B Travelling Expenses	51,000 00	51,000 00	26,282 34
C Rents, Taxes, Rates, Heat, etc.	31,900 00	31,900 00	10,081 83
D Sundries	20,000 00	20,000 00	2,398 32
	\$ 308,845 00	\$ 308,845 00	\$ 134,159 85

A distribution of expenditures follows: Antwerp, \$3,524.77; Belfast, \$3,694.80; Brussels, \$1,855.54; The Hague, \$4,069.44; Hong Kong, \$4,699.92; London, \$109,866.14; Paris, \$6,449.24.

As of March 31, 1947, there were 53 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date, or at date of separation (shown in parentheses) follows: W. H. Carey, \$3,120; G. G. Congdon, \$5,700; O. Cormier, \$3,300; F. B. Cotsworth, \$4,320; E. S. Doughty, \$4,700 (Mar. 31); J. L. Malcolm, \$3,300; J. A. Mitchell, \$3,300.

- A Of the above employees, the following were paid annual living allowances at rates listed, less exchange adjustments. The total received by each is shown in parentheses: W. H. Carey, \$500 from July 1 (\$350.25); G. G. Congdon, \$2,000 to Oct. 31 (\$1,166.62); F. B. Cotsworth, \$900 (\$845.54); J. L. Malcolm, \$500 (\$469.80); J. A. Mitchell, \$500 to Nov. 20 (\$299.77).
- B Travelling expenses of \$300 or over were paid to: P. W. Bird, \$1,600.36; W. S. Claxton, \$989.09; G. G. Congdon, \$1,330.21; O. Cormier, \$2,611.79; A. J. Desjardins, \$1,899.72; E. S. Doughty (charged to Department of Labour, Vote 505), \$1,608.18; E. W. Johns, \$1,242.82; H. Leeming, \$1,752.31; J. Lemont, \$560.75; J. A. Mitchell, \$1,256.92; R. G. Overs, \$1,601.87; A. O. Petersen, \$2,111.80; C. D. Reid, \$2,131.01; T. Shelton, \$1,740.46; T. Thorpe, \$1,626.56.
- C Expenditures are comprised of the following payments: London—office space, heating and water rates paid to Sackville Investments, Ltd.), \$7,355.60, taxes, \$914.84, electricity, \$1,501.69; The Hague—office space, \$142.43; Paris—office space, \$167.27.
- D Included is the final payment to the estate of J. O. Matthews in the amount of \$146.98 covering compensation for replacement of household goods and personal effects lost or abandoned due to the war, made under authority of P.C. 6/1450, February 24, 1942.

PENSIONS AND OTHER BENEFITS

Mrs. Doris Ryckman and children, Appropriation Act No. 6, c. 50, 1936.....	\$	600 00
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Vote 189 Mrs. Alice Morson Smith.....		600 00
Expenditures	\$	600 00

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$	6,065 46
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SPECIAL

INDIAN AFFAIRS BRANCH

Vote 190 Fur Conservation, and development of native crafts, and to authorize, subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item.....		200,000 00
Expenditures	\$	161,110 79

This vote is to provide for expenses in connection with the maintenance and extension of co-operative effort with the Provinces to restore to the Indian population their means of subsistence and occupational opportunity by the rehabilitation and propagation of fur-bearing animals in depleted areas.

A distribution of expenditures follows: Head Office, \$9,624.59; Quebec, \$21,793.52; Ontario, \$14,981.89; Manitoba, \$33,632.54; Saskatchewan, \$57,047.89; Alberta, \$23,099.52; British Columbia, \$883.51; Northwest Territories, \$47.33.

The amount expended on salaries and wages, including cost of living bonus, was \$50,080.61. As of March 31, 1947, there were 15 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: C. D. Brown, \$3,600; H. R. Conn, \$4,020; W. K. Gordon, \$3,000; J. L. Grew, \$3,600 (Jan. 1); W. B. Skead, \$3,000; J. N. Stevenson, \$2,580.

Travelling expenses of \$300 or over were paid to: H. R. Conn, \$2,148.51; W. K. Gordon, \$1,269.29; J. L. Grew, \$500.19; R. Levesque, \$709.31; A. G. Reid, \$370.60; W. B. Skead, \$1,776.15; J. N. Stevenson, \$2,629.91.

The Province of Manitoba received \$30,218.48 in accordance with the terms of the agreement between the Dominion and Provincial Governments dated March 23, 1945, re group-traplines in fur development areas, as authorized by P.C. 1840 of March 19, 1945.

The Province of Saskatchewan received \$24,932.88 in accordance with the terms of the agreement between the Dominion and Provincial Governments dated July 18, 1946, re co-operative plan for fur administration and rehabilitation, as authorized by P.C. 3214 of August 6, 1946.

The Province of Alberta received \$8,770 in payment of registered trapline fees for the year ending March 31, 1947.

An amount of \$18,515.44 was expended on construction of roads, dams, dykes and other improvements to maintain necessary water levels at Red Earth and Shoal Lake in connection with the Sipanok Project in the Province of Saskatchewan.

The Hudson's Bay Company received \$8,932.03 from this vote.

DEMOBILIZATION AND RECONVERSION

ADMINISTRATIVE OFFICES

Vote 537 To provide for the preparation and printing of a report on the natural resources and development of Canada's Northwest Region, and contingencies

	Estimates	Allotments	Expenditures
Printing and Stationery	3,600 00	3,600 00	
Supplies and Materials	1,200 00	1,200 00	
Travelling Expenses	100 00	100 00	
Sundries	100 00	100 00	
	<u>\$ 5,000 00</u>	<u>\$ 5,000 00</u>	

MINES AND GEOLOGY BRANCH

Vote 538 Aerial Photography..... 1,350,000 00
Expenditures\$ 943,775 89

This vote is to provide for payments to the Royal Canadian Air Force and commercial concerns for aerial photography for Civil Departments of the Government, as approved by the Interdepartmental Committee on Air Surveys.

Payments were as follows: Department of National Defence—Air Services, \$654,418.60; Arctic Airlines Limited, \$107,812.32; Canadian Pacific Air Lines, Limited, \$173,213.17; Spartan Air Services, Limited, \$8,421.60.

An amount of \$89.80 received from the Province of British Columbia for air photography was credited hereto.

Vote 539 Administration of projects financed from the Demobilization and Reconversion Appropriations

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	9,816 00	9,816 00	7,479 66
Other Pay-list Items	75 00	75 00	56 16
Printing and Stationery	500 00	500 00	205 86
Sundries	409 00	409 00	85 69
	<u>\$ 10,800 00</u>	<u>\$ 10,800 00</u>	<u>\$ 7,827 37</u>

As of March 31, 1947, there were 4 salaried employees being paid from this account. E. A. Tievor was receiving a salary at an annual rate of \$2,820 at date of separation (Oct. 16).

Vote 540	Maintenance of Plant of Abasand Oils Limited.....	50,000 00
	Expenditures	\$ 45,870 32

This vote is to provide for the cost of maintenance of the Plant of Abasand Oils Limited pending the execution of an agreement whereby all rights, title and interest are to be transferred to the Company under certain terms and conditions.

A distribution of expenditures follows: salaries, \$5,114.88; wages, \$10,950.15; supplies and materials, \$520.79; travelling expenses, \$486.95; freight and express, \$211.32; equipment, \$7,781.95; sundries, \$20,804.28.

For particulars relating to agreement referred to above (see Open Accounts—Investments, page M-57).

Vote 541 (and Vote 922, Supplementary Estimates) To provide for investigations of petroliferous deposits and of potential petroliferous areas in Canada

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	18,950 00	18,950 00	14,772 09
Other Pay-list Items	1,050 00	1,050 00	637 71
A Travel (Field Investigations)	2,500 00	3,300 00	3,027 59
B Contractual Obligations	121,000 00	121,000 00	119,616 50
C Equipment, Supplies and Sundries	6,500 00	5,700 00	1,232 00
	<u>\$ 150,000 00</u>	<u>\$ 150,000 00</u>	<u>\$ 139,285 89</u>

As of March 31, 1947, there were 4 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: H. A. Graves, \$3,600; A. J. McCaskill, \$2,640 (May 28); L. P. Patience, \$2,700; W. R. L. Sebolt, \$3,000 (July 1).

A This expenditure includes: wages of 4 labourers, \$840.70; provisions, \$708.92; transportation of field parties, \$364.75; travelling expenses, \$355.15; supplies and materials, \$689.31; miscellaneous, \$68.76.
Travelling expenses of W. H. Norrish are included under Vote 135.

B Payments amounting to \$119,616.50, which included final payment, were made to Boyles Brothers Drilling Company Limited on a contract for drilling in connection with investigation of tar sands in the McMurray District area of Alberta. The total payments were \$353,319.91.

C Includes freight and express, \$1,164.98.

Vote 542	To provide for special exploration and development work, in connection with the supply of strategic minerals.....	5,000 00
	Expenditures	\$ 41 67

This vote is to provide for incidental expenses in connection with recoveries of previous years' war expenditures as described below.

From the relevant War allotments in the fiscal years 1942-43 and 1943-44, loans amounting to \$232,255.07 were made to various mining companies to aid them in the production of certain strategic minerals. These loans, authorized by individual Orders in Council, bear interest at the rate of 3½ per cent per annum and are repayable at varying rates per ton of ore sold. The sum of \$8,535.52, including interest of \$246.23, was received during the present fiscal year (see Special Receipts in the Revenue section hereof).

Of the total loans, \$191,042.31 has been repaid. P.C. 9775, December 24, 1943, provided that the obligation of Orford Mining Company, Limited, in respect of an unpaid balance of \$26,731.36 be discharged and liquidated. The total of the last column in the following table includes outstanding principal of \$14,481.40 and interest of \$4,236.

The following table shows the status of the loans outstanding as at March 31, 1947.

Name of Borrower	Amount loaned	Interest accrued	Amount repaid	Balance
H. C. Miller, Madoc, Ont.	34,304 80	2,808 09	30,855 00	6,257 89
*Hugo A. Seaholm, Mayo, Yukon Territory	3,800 00	377 43	1,076 91	3,100 52
†Fluoroc Mines Limited, Trenton, Ont.	9,850 13	1,050 48	1,541 62	9,358 99
	<u>\$ 47,954 93</u>	<u>\$ 4,236 00</u>	<u>\$ 33,473 53</u>	<u>\$ 18,717 40</u>

*Under P.C. 5267 of December 23, 1946, it was provided that the agreement between the Dominion Government and Hugo A. Seaholm be terminated and that all obligations of Hugo A. Seaholm thereunder be considered as discharged and liquidated.

†P.C. 5020, December 5, 1946, authorized an agreement between the Dominion Government and Fluoroc Mines, Limited, whereby the indebtedness of Trent Mining Syndicate, Limited, including the liability to the Dominion Government under the agreement entered into between the Dominion Government and Trent Mining Syndicate, Ltd., as authorized by P.C. 1109, February 11, 1943, is assumed by Fluoroc Mines, Limited.

Vote 543 Bureau of Mines—Explosives Act

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus) ...	25,510 00	24,510 00	21,779 14
Other Pay-list Items	210 00	210 00	173 34
A Travelling Expenses	3,000 00	1,700 00	535 93
Equipment and Supplies	1,000 00	400 00	37 58
Sundries	280 00	3,180 00	2,007 92
	<u>\$ 30,000 00</u>	<u>\$ 30,000 00</u>	<u>\$ 24,533 91</u>

This vote provides for expenses relating to the continuation of controls and regulations governing the possession and sale of explosives formerly administered under authority of the War Measures Act and now incorporated in the Explosives Act, c. 7, 1946.

As of March 31, 1947, there were 12 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: H. P. Kimbell, \$3,360; R. P. Quinn, \$3,000; N. Randall, \$3,000.

A R. P. Quinn received travelling expenses of \$535.93.

Vote 544 Bureau of Mines—Metallic Minerals Division—Special Services

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	207,849 00	207,849 00	198,947 36
Other Pay-list Items	1,200 00	1,200 00	1,038 18
A Travelling Expenses	6,000 00	6,000 00	1,013 50
B Equipment and Supplies	110,000 00	110,000 00	68,362 09
Sundries	4,951 00	4,951 00	546 98
	<u>\$ 330,000 00</u>	<u>\$ 330,000 00</u>	<u>\$ 269,908 11</u>

As of March 31, 1947, there were 94 salaried employees being paid from this account, of whom 40 were paid on a prevailing rate basis. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

	Salary rate		Salary rate		Salary rate
Betts, C. H.	\$ 2,580 00	Livingstone, H. (Feb. 20)	3,120 00	Rogers, R. R.	4,200 00
Cameron, E. L. (Dec. 9)	3,000 00	MacDonald, G. G. ...	2,700 00	Russell, L. R.	3,120 00
Champ, W. H.	2,460 00	MacPhee, N. C.	3,960 00	Scrivener, J. R. (Aug. 10)	3,600 00
Chase, W. L.	3,300 00	McKean, F. K.	3,360 00	Shaw, G. T.	3,300 00
Dafoe, I. A.	2,880 00	Meier, J. W.	4,200 00	Simpkinson, T. V. ...	4,800 00
Fairfield, H. H. (July 14)	3,300 00	Murton, A. E.	2,580 00	Thurston, R. C. A. ...	3,600 00
Frumkin, A. (Oct. 13)	3,360 00	Nichols, H. J.	3,600 00	Viens, G. E.	2,580 00
Gertsman, S. L.	3,600 00	Perry, J. A.	3,720 00	Wilson, J. E. (Sept. 23)	2,820 00
Kinsey, H. V.	3,600 00	Pouliot, J. L. (Nov. 22)	2,580 00	Wlodek, T. W.	4,200 00
Kozlowski, H. J.	3,060 00	Rehder, J. E.	3,600 00	Young, K. B.	2,460 00

A Travelling expenses of \$300 or over were paid to: J. W. Meier, \$501.04 (charged to Vote 135); H. J. Nichols, \$777.93 (including \$408.02 charged to Vote 135).

B This expenditure includes: stationery and office supplies, \$2,207.12; photographic supplies, \$1,967.29; scientific supplies, \$2,245.28; sundry supplies and materials, \$18,462.20; laboratory equipment, \$30,239.69; sundry equipment, \$7,998.36; maintenance of equipment, \$5,242.15.

Suppliers receiving \$5,000 or over: Ajax Electrothermic Corporation, Trenton, U.S.A., \$7,201.46; Williams & Wilson Limited, \$7,223.40.

Vote 545 Bureau of Mines—Investigations of radio-active ores

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus) ...	42,145 00	42,145 00	26,638 66
Other Pay-list Items	35 00	35 00	33 03
Equipment and Supplies	12,000 00	9,800 00	4,650 31
A Sundries	5,820 00	8,020 00	7,637 00
	<u>\$ 60,000 00</u>	<u>\$ 60,000 00</u>	<u>\$ 38,959 00</u>

As of March 31, 1947, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: T. W. Bauer, \$2,580 (Mar. 23); J. L. W. Beharrell, \$2,460; J. J. R. Cannon, \$3,120 (Dec. 14); W. A. Gow, \$2,580; J. Harris, \$3,000 (Oct. 28); S. Kaiman, \$3,120; C. Lapointe, \$3,300; R. S. MacCallum, \$2,460; R. B. McLellan, \$2,400 (May 7); J. G. Morrow, \$2,580; E. I. Proulx, \$2,400; A. T. Rabbits, \$3,120; H. W. Smith, \$3,360; A. Thunae, \$7,200.

A This expenditure includes: professional services, \$3,559.37; travelling expenses, \$1,349.68; air transportation, \$1,916.76; freight and express, \$579.92; miscellaneous, \$231.27.

Travelling expenses of \$300 or over were paid to: A. M. Gaudin, \$442.89; C. Lapointe, \$315.68 (including \$13.45 charged to Vote 544); C. S. Parsons, (included under Vote 134).

Under authority of P.C. 100/4981, December 4, 1946, A. M. Gaudin was engaged as a consultant and was paid \$4,231.65 (including, \$3,559.37 for services, \$442.89 for travelling expenses and \$229.39 for miscellaneous expenses).

Vote 546 Bureau of Mines—Investigations in Mineral Economics

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	23,850 00	23,850 00	11,977 42
Other Pay-list Items	30 00	30 00	18 36
Printing and Stationery	500 00	500 00	
A Sundries, including Travelling Expenses	5,620 00	5,620 00	453 54
	<u>\$ 30,000 00</u>	<u>\$ 30,000 00</u>	<u>\$ 12,449 32</u>

This vote provides for the cost of studies in office and in field with the objective of aiding the mining, metallurgical and allied chemical industries.

As of March 31, 1947, there were 5 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: W. M. Goodwin, \$3,420; R. J. Jones, \$3,120; R. E. Neelands, \$3,120.

A Travelling expenses of W. R. McClelland are included under Vote 135.

547 Bureau of Mines—Construction and equipment of an extension to the Metallurgical Laboratories, Booth Street, Ottawa, including consulting, engineering and design fees

	Estimates	Allotments	Expenditures
A Experimental Equipment	332,700 00	332,700 00	208,112 02
B Addition to Laboratory	147,000 00	147,000 00	40,940 26
Consulting and Engineering Fees	5,300 00	5,300 00	
C Contingencies	60,000 00	60,000 00	4,112 00
	<u>\$ 545,000 00</u>	<u>\$ 545,000 00</u>	<u>\$ 253,164 28</u>

A This expenditure is classified as follows: rolling mill, \$90,642.31; extrusion press, \$62,223.28; die casting machine, \$1,338.80; low temperature furnace, \$15,702.01; high temperature furnace, \$14,537.87; auxiliary equipment, \$23,351.66; miscellaneous equipment, \$316.09.

Details of contracts for experimental equipment are listed below:

Contractor	Particulars	Amount of contract	Payments 1946-47	Payments to date
Canadian General Electric Co., Ltd....	Rolling Mill	\$ 73,252 00	\$ 58,601 60	\$ 58,601 60
Dominion Engineering Co., Ltd.	" "	120,290 40	24,058 08	120,290 40(f)
Loewy Engineering Co. of Canada....	Extrusion press	124,600 00	49,840 00	124,600 00(f)
Peacock Bros., Ltd.	Low temperature furnace..	20,228 24	15,674 07	15,674 07
	High temperature furnace.	17,967 20	14,373 76	14,373 76
Fred A. Wilson Contracting Co., Ltd....	Electrical installation	9,846 00	8,904 50	8,904 50
	" "	9,963 00	8,904 50	8,904 50

(f) Including final payment.

B This expenditure includes: supplies and equipment for pickling room, \$8,285.90; payments made through the Department of Public Works to: Clerk of Works for services, \$1,725.77; Ottawa Light, Heat and Power Co., Ltd., removing circuits, etc., \$1,411.69; A. I. Garvock, Ltd., \$29,516.90.

A. I. Garvock was awarded a contract, amounting to \$113,876.05, for the construction of an addition to the Physical Metallurgical Research Laboratory, Booth Street. Progress payments in the current year were \$29,516.90 and payments to date, \$112,676.05.

C Includes payment of \$4,109.45 made to Singmaster and Breyer, New York, for professional services.

Suppliers receiving \$5,000 or over: Canadian Westinghouse Co., Ltd., \$5,531.16; Loewy Engineering Co., \$7,898.59; United Steel Corporation, Ltd., \$5,969.16.

LANDS, PARKS AND FORESTS BRANCH

Vote 548 Dominion Forest Service—Internment and Prisoners of War Operations

	Estimates	Allotments	Expenditures
Wages	3,000 00	3,000 00	
Supplies and Materials	3,000 00	3,000 00	149 54
Equipment	1,500 00	1,500 00	182 40
Sundries	1,000 00	1,000 00	
	<u>\$ 8,500 00</u>	<u>\$ 8,500 00</u>	<u>\$ 331 94</u>

The services of interned aliens and prisoners of war were made available through the co-operation of the Department of National Defence for work in the forest experiment stations. These services were discontinued during 1945-46 and the expenditure covers commitments incurred for this work at Kananaskis Forest Experiment Station, which were outstanding at March 31, 1946.

Vote 549 Dominion Forest Service—Alternative Service Work Camps

	Estimates	Allotments	Expenditures
Wages	4,100 00	4,100 00	1,729 78
Remuneration of Recruits (Alternative Service Workers)	5,900 00	5,900 00	1,873 00
Travel and Subsistence Warrants	100 00	100 00	6 66
Supplies and Materials, including provisions for recruits	8,300 00	8,300 00	4,050 89
Equipment	21,200 00	21,200 00	1,544 97
Professional and Special Services	1,000 00	1,000 00	290 00
Contingencies	400 00	400 00	56 80
	<u>\$ 41,000 00</u>	<u>\$ 41,000 00</u>	<u>\$ 9,552 10</u>

Under authority of P.C. 10924 of December 1, 1942, as amended, camps were established to which Mennonites, Doukhobors and conscientious objectors could be assigned for alternative service. Camps were operated at Petawawa and Kananaskis Forest Experiment Stations in accordance with arrangements with the Department of Labour. The use of alternative service workers was discontinued in July, 1946.

The expenditures by forest experiment stations were as follows: Petawawa, \$8,050.02; Kananaskis, \$1,502.08.

Vote 550 Land Registry—Alaska Highway—Legal, Survey and other costs of acquiring right-of-way and rental of lands leased to the Crown

	Estimates	Allotments	Expenditures
Surveys	5,000 00	5,000 00	755 00
A Field Representative and Travelling Expenses	3,000 00	4,000 00	3,288 15
Legal and Miscellaneous Costs	25,000 00	24,000 00	4,015 55
Rentals	3,000 00	3,000 00	2,953 01
	<u>\$ 36,000 00</u>	<u>\$ 36,000 00</u>	<u>\$ 11,006 71</u>

A As at March 31, 1947, G. H. Robertson was receiving a salary at an annual rate of \$2,580 and received travelling expenses of \$606.12.

Vote 551 National Parks Bureau—Alternative Service Work Camps

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	16,100 00	16,100 00	7,203 14
Other Pay-list Items	100 00	100 00	55 43
Remuneration of Recruits performing Alternative Service work..	9,150 00	9,150 00	3,647 25
Transportation and Travelling Expenses	1,500 00	1,500 00	247 00
Telegrams, Telephones, Postage, etc.	150 00	150 00	76 61
Freight, Express, etc.	500 00	500 00	50 76
Printing and Stationery	100 00	200 00	163 41
Equipment, Materials and Supplies, including provisions for Recruits	47,000 00	46,100 00	9,732 21
Professional and Other Services	200 00	750 00	724 95
Sundries	200 00	450 00	419 52
	<u>\$ 75,000 00</u>	<u>\$ 75,000 00</u>	<u>\$ 22,320 28</u>

Under authority of P.C. 10924 of December 1, 1942, as amended, camps were established to which Mennonites, Doukhobors and conscientious objectors could be assigned for alternative service. Camps operated in National Parks in accordance with arrangements with the Department of Labour were gradually reduced in number and the last camp was closed on July 15, 1946.

The expenditures by units were as follows: Head Office, \$148.48; Banff Park, \$13,922.79; Jasper Park, \$1,478.68; Kootenay Park, \$2,127.52; Riding Mountain Park, \$4,642.81.

SURVEYS AND ENGINEERING BRANCH

Vote 552 Post War Reconstruction Program—Planning—Branch Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	4,525 00	3,775 00	2,388 46
Other Pay-list Items	60 00	60 00	9 27
A Travelling Expenses	500 00	1,250 00	965 48
Sundries	415 00	415 00	375 48
	<u>\$ 5,500 00</u>	<u>\$ 5,500 00</u>	<u>\$ 3,738 69</u>

One salaried employee, J. F. Rankin, was being paid from this account at an annual rate of \$3,000 at date of separation, February 1.

A Travelling expenses of J. M. Wardle are included under Vote 162.

Vote 553 Post-War Reconstruction Program—Planning—Dominion Observatory, Ottawa

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	6,650 00	6,450 00	6,421 42
Other Pay-list Items	50 00	50 00	24 36
A Travelling Expenses	10,800 00	3,200 00	3,116 47
B Equipment	500 00	8,300 00	7,116 86
	<u>\$ 18,000 00</u>	<u>\$ 18,000 00</u>	<u>\$ 16,679 11</u>

This vote provides for the cost of (a) extending the magnetic survey of Canada to the north to embrace the area west and north west of Hudson Bay not previously covered, and (b) providing gravity base stations throughout the same area for gravimeter operations in connection with geophysical prospecting, together with the general extension of the gravity survey of Canada.

As of March 31, 1947, there were 2 salaried employees being paid from this account, including M. J. S. Innes whose annual salary rate was \$3,600.

A Travelling expenses of A. H. Miller are included under Vote 163.

B Includes purchase of scientific equipment, \$5,708.49.

Vote 554 Post-War Reconstruction Program—Planning—Dominion Water and Power Bureau

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	33,060 00	15,060 00	8,003 97
Wages	5,000 00	5,000 00	4,499 33
Other Pay-list Items	200 00	200 00	30 33
Travelling Expenses	14,740 00	10,740 00	7,498 71
A Supplies and Equipment	9,000 00	26,000 00	14,591 35
Sundries	500 00	5,500 00	153 26
	<u>\$ 62,500 00</u>	<u>\$ 62,500 00</u>	<u>\$ 34,776 95</u>

This vote provides for the cost of investigation of rivers as potential sources of power for mining in Yellowknife Area, Northwest Territories, also for the general extension of hydrometric investigations.

As of March 31, 1947, there were 3 salaried employees being paid from this account. A list of those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: H. M. Chalmers, \$2,580; W. H. Cyr, \$2,400 (Aug. 31); A. J. Storsater, \$2,580.

A Expenditures include: printing and stationery, \$2,216.42; provisions and other supplies, \$1,032.62; purchase of 1 new car, \$1,113.02, after deducting allowance of \$350 for 1 used car, 1 used truck, \$477.51; other equipment, \$898; maintenance of cars and trucks, \$1,139.70; maintenance of other equipment, \$777.11.

A contract, amounting to \$11,878, was awarded to Marwell Construction Company, Limited, for the construction of a gauge well and shelter on the Fraser River at Mission, B.C. Progress payments amounted to \$6,931.76.

Vote 555 Post-War Reconstruction Program—Planning—Engineering and Construction Service

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	174,000 00	174,000 00	100,725 15
Other Pay-list Items	1,000 00	1,000 00	441 96
Travelling Expenses	5,000 00	5,000 00	3,835 22
A Supplies and Equipment	35,000 00	35,000 00	16,791 79
Sundries	10,000 00	10,000 00	2,489 06
	<u>\$ 225,000 00</u>	<u>\$ 225,000 00</u>	<u>\$ 124,283 18</u>

This vote provides for the cost of field surveys and engineering investigations of proposed roads from Atlin Lake to Jake's Corner and from Whitehorse to Dawson in the Yukon Territory, and for roads, bridges, municipal services and buildings of various types in National Parks in the Western Provinces.

As of March 31, 1947, there were 32 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: W. H. Ball, \$2,580 (Dec. 22); G. R. Barnes, \$2,940; R. A. Brown, \$2,700; R. A. Campbell, \$3,960; W. A. Campbell, \$3,000; E. A. Gurney, \$3,000; A. H. Hargreaves, \$3,300; A. W. Horwood, \$3,000 (Jan. 29); J. A. Hynes, \$2,400; K. M. Kilburn, \$2,400 (Mar. 16); V. G. Kosnar, \$3,300; E. E. Lennox, \$3,000; D. M. MacDonald, \$3,180 (Sept. 1); R. M. Martin, \$3,000; W. D. Martin, \$2,700 (May 1); C. Maxwell, \$4,020; D. G. McCrae, \$3,000 (Mar. 1); D. C. McNair, \$2,400; A. R. Moffat, \$3,360 (Mar. 7); H. W. Nunn, \$3,000; G. Rankin, \$3,300; C. H. Templeton, \$2,700 (May 24); A. Unsworth, \$2,580; N. E. Willett, \$2,880 (Aug. 23).

A Expenditures comprise: printing and stationery, \$1,060.86; provisions, \$3,310.12; other supplies, \$2,359.31; scientific equipment, \$1,081.27; camp equipment, \$2,918.13; maintenance of cars and trucks, \$2,467.63; maintenance of other equipment, \$1,570.10; sundries, \$2,024.37.

Vote 556 Employment of Persons of the Japanese Race and/or Japanese Nationals

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	31,880 00	31,880 00	167 00
Wages	36,620 00	36,620 00	20,071 19
Other Pay-list Items	500 00	500 00	141 40
Remuneration of Japanese	96,000 00	96,000 00	7,637 59
Travelling Expenses	5,000 00	5,000 00	832 83
A Supplies and Materials	45,000 00	45,000 00	10,817 75
Rentals of Lands, Buildings and Equipment	20,000 00	19,000 00	149 45
B Sundries	5,000 00	6,000 00	5,065 02
	<u>\$ 240,000 00</u>	<u>\$ 240,000 00</u>	<u>\$ 44,882 23</u>

This vote provides for expenditures in connection with the upkeep of work camps on the Yellowhead-Blue River highway project, for Japanese moved from the protected area of British Columbia.

A Includes \$5,653.47 for maintenance of equipment.

B Includes \$4,765.47 for freight and express.

Vote 557 Salaries and expenses of engineers observing conditions and maintenance operations on the Alaska Highway

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	6,600 00	6,600 00	6,600 00
Wages	400 00	400 00	36 00
Other Pay-list Items	50 00	50 00	
A Travelling Expenses	3,500 00	3,500 00	2,332 57
Supplies and Equipment	4,000 00	4,000 00	2,518 15
Sundries	450 00	450 00	226 84
	<u>\$ 15,000 00</u>	<u>\$ 15,000 00</u>	<u>\$ 11,713 56</u>

As of March 31, 1947, there were 2 salaried employees being paid from this account, viz.: F. J. Clark, \$3,300; A. R. McDougall, \$3,300.

A Travelling expenses of \$300 or over were paid to: F. J. Clark, \$1,278.15; A. R. McDougall, \$1,054.12.

Vote 558 Post-War Reconstruction Program—Planning—Geodetic Service

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	26,975 00	35,975 00	35,183 24
Wages	41,690 00	41,690 00	38,437 44
Other Pay-list Items	375 00	375 00	175 26
A Travelling Expenses	38,600 00	31,600 00	31,600 00
B Supplies and Equipment	50,460 00	49,460 00	48,628 20
Sundries	5,000 00	4,000 00	3,109 75
	<u>\$ 163,100 00</u>	<u>\$ 163,100 00</u>	<u>\$ 157,133 89</u>

This vote provides for the cost of Control Operations—precise levelling based on mean sea level, triangulation, geodetic astronomy and scientific investigations.

As of March 31, 1947, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: L. G. Bangs, \$2,820; K. C. Dennis, \$2,820; A. M. Deschenes, \$2,400 (Sept. 25); H. F. Edwards, \$2,760 (Sept. 17); K. H. Ewing, \$2,400 (Sept. 21); F. E. Farrell, \$2,760 (Sept. 21); F. J. Horgan, \$2,580 (Feb. 6); G. D. Hueston, \$2,400 (Oct. 8); T. H. Manning, \$3,300 (l.w.p. Nov. 1); L. P. Robertson, \$2,460; J. Russell, \$3,240 (Oct. 23); R. W. Serviss, \$2,940; L. J. Walker, \$2,460 (Dec. 4).

A Expenditures comprise: aerial transportation of field parties, \$19,788.57, of which \$19,542.72 was paid to Canadian Pacific Airlines Ltd.; other transportation and subsistence of field parties, \$11,811.43.

B Expenditures include: provisions, \$10,250.57; other supplies, \$10,544.49; purchase of 1 truck, \$1,863.27, 1 car, \$952, after deducting allowance of \$350 for 1 used car; scientific equipment, \$17,594.83; camp equipment, \$2,068.80; other equipment, \$1,081.95; maintenance of cars and trucks, \$1,365.45; maintenance of other equipment, \$999.41.

Vote 559 Post-War Reconstruction Program—Planning—Hydrographic and Map Service—Hydrographic Service

	Estimates	Allotments	Expenditures
Wages (including Cost of Living Bonus)	39,400 00	38,825 00	3,213 94
Other Pay-list Items	100 00	100 00	22 27
Travelling Expenses	2,400 00	2,975 00	2,873 42
A Supplies and Equipment	37,000 00	37,000 00	18,595 73
Sundries	5,600 00	5,600 00	2,835 11
	<u>\$ 84,500 00</u>	<u>\$ 84,500 00</u>	<u>\$ 27,540 47</u>

This vote provides for the cost of charting East and North shore, Georgian Bay and the Great Slave-Mackenzie Route, and construction of a hydrographic launch for Great Slave Lake.

A Expenditure includes: deck supplies, \$1,561.09; provisions, \$1,218.85; gasoline, \$539.47; sundries, \$712.32.

A contract, amounting to \$14,830, was awarded to Midland Boat Works of Midland, Ont., for the building and equipping of a special motor launch to specification. Progress payments amounted to \$14,564.

Vote 560 Post-War Reconstruction Program—Planning—Hydrographic and Map Service—Legal Surveys and Map Service

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	124,295 00	124,295 00	91,338 70
Wages	23,990 00	23,990 00	11,336 73
Other Pay-list Items	2,205 00	2,205 00	1,115 73
Travelling Expenses	3,750 00	4,250 00	3,668 91
A Supplies and Equipment	26,950 00	26,950 00	7,813 44
Sundries	20,270 00	19,770 00	2,529 67
	<u>\$ 201,460 00</u>	<u>\$ 201,460 00</u>	<u>\$ 117,803 18</u>

This vote provides for the cost of office work and field surveys on the production of air navigation charts, revision of National Topographical series of maps at 2 and 4 mile scales, survey of Indian Reserves in Ontario and Alberta and of the 4th meridian and base lines into Yellowknife Area, Northwest Territories.

As of March 31, 1947, there were 37 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rate indicated by an asterisk includes war duties supplement. J. G. Attfield, \$3,120; J. C. Baker, \$3,300; J. J. Cameron, \$2,580; S. D. Fawcett, \$3,420; J. F. Fredette, \$3,120*; T. H. Kihl, \$2,400; J. M. E. Lamert, \$2,400 (Dec. 1); W. F. Riddell, \$3,480 (Sept 21); D. R. Slessor, \$3,120; C. I. Taggart, \$2,400.

A Expenditures comprise: printing and stationery, \$1,908.31; provisions, \$1,722.05; other supplies, \$1,167.50; 1 truck, \$1,074.16; scientific equipment, \$1,071.81; maintenance of cars and trucks, \$539.81; sundries, \$329.80.

Vote 561 Legal Surveys of the Alaska Highway

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	6,655 00	6,655 00	4,689 20
Wages	7,355 00	7,355 00	3,494 00
Other Pay-list Items	75 00	75 00	34 63
Travelling Expenses	650 00	2,450 00	2,161 80
Supplies and Equipment	5,192 00	4,192 00	2,127 91
Sundries	1,870 00	1,070 00	596 13
	<u>\$ 21,797 00</u>	<u>\$ 21,797 00</u>	<u>\$ 13,103 67</u>

This vote provides for the cost of surveys which define and mark the limits of the right-of-way of the Alaska Highway to prevent encroachment and constitute control for legal surveys required by development along or near the highway.

As of March 31, 1947, there was 1 salaried employee being paid from this account, K. F. McCusker, whose annual salary rate was \$3,660.

IMMIGRATION BRANCH

Vote 562 For expenditures in connection with looking after Canadian interests abroad

	Estimates	Allotments	Expenditures
Subsistence	600,000 00	600,000 00	82,502 95
Transportation	150,000 00	150,000 00	61,875 20
Sundries	25,000 00	25,000 00	3,077 11
	<u>\$ 775,000 00</u>	<u>\$ 775,000 00</u>	<u>\$ 147,455 26</u>

This vote provides for the cost of repatriation and subsistence of Canadian nationals abroad.

The Swiss Government, as protecting power, has received in previous years from War and Demobilization allotments amounts totalling \$749,608.41. In this fiscal year, the Swiss Government refunded \$31,063.56 making the total to be accounted for \$718,544.85. As of March 31, 1947, accounting has been received for \$481,675.63 of which \$375,667.13 was classified as advances to Canadian nationals for subsistence, and \$106,008.50 as administration expenses.

During the period in which the United States Government was acting as protecting power, advances amounting to \$270,840 were made to that Government. This amount, together with \$4,185.57 representing sundry refunds collected by various United States Embassies in Europe, make a total of \$275,025.57 to be accounted for. As of March 31, 1947, accounting has been received for \$230,213.52 of which \$194,506.24 was classified as advances to Canadian nationals for subsistence, and \$35,707.28 as administration expenses. All amounts are quoted in Canadian dollars.

Advances to Canadian nationals are recovered when possible and such recoveries are credited to Special Receipts—Refunds of Previous Years' War and Demobilization Expenditures. The refunds in the current fiscal year totalled \$164,329.42 and the grand total as at March 31, 1947, was \$564,848.77.

Suppliers receiving \$5,000 or over: Cunard White Star Limited, \$18,237.03; Dominion Government, Department of External Affairs, \$19,242.79.

Vote 563 Medical Inspection of Dependents of members of the Canadian Armed Forces and of the Corps of (Civilian) Canadian Firefighters Overseas.....	90,000 00
Expenditures	\$ 15,571 66

This vote provides for payment of fees for medical examination of dependents of members of the Canadian Armed Forces Overseas and of the Corps of (Civilian) Canadian Firefighters for the United Kingdom, who are proceeding to Canada. Payment was made to the doctors concerned by the Emigration Office, London.

Vote 564 Expenses in connection with British Evacuee Children

	Estimates	Allotments	Expenditures
Transportation (rail and ocean when necessary) and meals	5,500 00	5,500 00	668 81
Travelling Expenses—Officers	500 00	500 00	
Sundries	4,000 00	4,000 00	425 57
	\$ 10,000 00	\$ 10,000 00	\$ 1,094 38

This vote provides for the costs of care and welfare of children evacuated from the United Kingdom and for their transportation and meals when moved from one foster home to another or when returned to Britain.

Vote 565 Expenses in connection with Detained Alien Seamen

	Estimates	Allotments	Expenditures
Detention Expenses	1,500 00	1,500 00	
Travelling Expenses—Officers	300 00	300 00	
Travelling Expenses—Seamen	1,700 00	1,700 00	120 55
Hospitalization and Medical Care	300 00	300 00	
Sundries	200 00	200 00	
	\$ 4,000 00	\$ 4,000 00	\$ 120 55

This vote provides for costs of maintenance and guarding of alien seamen detained in Immigration Stations (gaols) for refusing to perform their lawful duties or influencing other seamen to take similar action.

Vote 566 General Expenditures in Canada and the British Isles

	Estimates	Allotments	Expenditures
Temporary Help—London, England	4,750 00	4,750 00	2,225 07
Sundries	250 00	250 00	145 81
	\$ 5,000 00	\$ 5,000 00	\$ 2,370 88

This vote provides for temporary help required in the Emigration Office, London, England in connection with the repatriation of Canadian nationals and dependents of members of the Canadian Armed Forces.

Vote 567 Repatriation of Wives and Dependents of members of the Canadian Armed Forces Overseas	2,000 00
Expenditures	\$ 360 83

This vote provides for reimbursing wives and dependents of members of the Canadian Armed Forces overseas for the cost of single minimum transportation, ocean and rail, incurred by them prior to June 15, 1942.

Vote 923 To provide for expenses in connection with the return to foreign countries of seamen who were members of crews of ships which were taken over by the Canadian Government during the war

	Estimates	Allotments	Expenditures
Transportation	14,000 00	14,000 00	232 99
Sundries	1,000 00	1,000 00	67 46
	<u>\$ 15,000 00</u>	<u>\$ 15,000 00</u>	<u>\$ 300 45</u>

Practically all of the seamen concerned made their own arrangements to effect voluntary departure from Canada and, consequently, the expenditures were much less than expected.

ADJUSTING ENTRIES

WRITE DOWN OF ASSETS

**Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown,
c. 51, 1926-27.....\$ 54,648 82**

This item is the offset to a similar amount reported under the heading of Revenue (see page M-5). The entry covers the amount written off during the year from outstanding advances for Seed Grain and Relief under authority of individual Orders in Council. The status of these advances is shown under Non-Active Assets (see page M-57).

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	26,049 59	32,448 63
Previous Years—Collectable	2,756 88	2,217 50
—Uncollectable	71,882 19	49,727 92
	<u>\$ 100,688 66</u>	<u>\$ 84,394 05</u>

Items of \$1,000 or over in Previous Years—Uncollectable: C. H. Davis, \$1,133.34; E. C. Dawson, \$5,853.12; Chas. Delagrave, \$1,387.90; L. J. Garon, \$1,188.02; L. P. Gauvreau, \$1,740; John Hill, \$1,500; Francis Jones & Co., \$6,000; A. H. Lomas, \$15,769.58; A. McNab, \$1,000; Phoenix Lumber Company, \$6,641.84; A. L. Poudrier, \$1,110; A. Richardson, \$1,633.49; C. B. Savage, \$3,542.11; Estate of Alex Smith, \$1,859.51; A. J. Tremblay, \$1,008.

Non-Cash Adjusting Entries

Entries under this heading relate to inter-departmental settlement in respect of war production costs, payment for which had been made in previous years. The purpose of the entries was to enable the departments concerned to clear their relevant records.

The following table shows the accounts affected thereby:

	Debits	Credits
Department of Mines and Resources—		
Renfrew (Ont.) plant of Mines and Geology Branch, Transfer of raw materials, supplies, etc.	\$ 83,075 10	
Department of Reconstruction and Supply		\$ 83,075 10

[8a] Non-Active Assets

	Dr. Balance Apr. 1, 1946	Charges	Credits	Dr. Balance Mar. 31, 1947
Seed Grain and Relief—Department of Mines and Resources	\$ 193,592 51		\$ 54,648 82	\$ 138,943 69

The credit is the amount written off to Consolidated Deficit Account during the year under authority of section 1, c. 51, 1926-27, an Act respecting the Apportionment and Adjustment of Seed Grain Advances. The balance as of March 31, 1947, represents that portion of the principal outstanding on seed grain and relief advances issued prior to 1926, which is considered as a Non-Active Asset (see below for status of portion regarded as an Active Asset).

OPEN ACCOUNTS**[3] Loans and Advances**

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
<i>(f) Miscellaneous—</i>				
A Seed Grain and Relief Advances—Department of Mines and Resources	2,213,319 04	2,373 80	58,792 68	2,156,900 16
B Advances for assistance to Indians	6,955 97	16,724 14	3,568 51	20,111 60
C Empire Settlement Scheme—Advances	117,838 62			117,838 62
	<u>\$2,338,113 63</u>	<u>\$ 19,097 94</u>	<u>\$ 62,361 19</u>	<u>\$2,294,850 38</u>

A Credits consist of collections of principal and debits are the payments to provinces of their share of collections in accordance with agreements.

The balance as at March 31, 1947, represents that portion of the principal outstanding on seed grain and relief advances issued prior to 1926, which is considered as an Active Asset (see above for status of portion regarded as a Non-Active Asset).

B This account is operated under the authority of section 94b of the Indian Act. Under the Act, the Superintendent General is empowered to make loans to Indian Bands, groups of Indians or individual Indians, under regulations established by the Governor in Council. The purpose is to render assistance in agricultural and handicraft pursuits. The loans outstanding may at no time exceed \$350,000.

Interest collections of \$471.91 are shown under Ordinary Revenue—Return on Investments.

C This account represents the outstanding balance of the Canadian Government's share of passage loans furnished to migrants under the Empire Settlement Act 1922, on a shareable basis with the United Kingdom. There were no repayments made during the fiscal year 1946-47.

[4] Investments

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
<i>(e) Miscellaneous—</i>				
Balance receivable under agreements of sale of Crown Assets—Abasand Oils Limited		\$2,053,289 11	\$ 6,166 32	\$2,047,122 79

Pursuant to an agreement dated November 1, 1946 between the Dominion of Canada and Abasand Oils Limited, the signing of which by the Minister of Mines and Resources was authorized by P.C. 235 of January 21, 1947, the mining rights, properties and assets, as detailed below, were transferred by the Dominion to the Company for the sum of \$2,053,289.11. Of this amount, \$1,913,427.48 is for the value of the buildings, machinery, equipment and the mining properties obtained under the 1943 agreement, while \$139,861.63 is for the value of certain specific equipment and supplies located on the property. The agreement provides for reimbursement of the first amount, with interest at 3 per cent per annum, by annual payments equal to 5 cents for each barrel of bitumen produced, the first of these payments being due and payable at the end of the first year from the date when production commences. The amount of \$139,861.63 is due and payable on or before November 1, 1948, with interest at the rate of 3 per cent per annum from November 1, 1947. The amount of \$6,166.32 represents payments of principal by the Company under the terms of the above Agreement.

PUBLIC ACCOUNTS: PART II

[9] Floating Debt

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(d) <i>Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—				
Mines and Geology Branch			210 03	210 03
Surveys and Engineering Branch	349 90	188 07	33 46	195 29
	<u>\$ 349 90</u>	<u>\$ 188 07</u>	<u>\$ 243 49</u>	<u>\$ 405 32</u>

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(c) <i>Miscellaneous—</i>				
A Eskimo Family allowances	23,883 00	7,339 49	309,019 00	325,562 51
B Land Assurance Fund	20,573 28		881 32	21,454 60
C Liquor Profits—Northwest Territories	419,251 77	40,851 80	209,557 77	587,957 74
D Public Administrator—Districts of Franklin and Keewatin, Northwest Territories	201 61			201 61
E Wild Animal Shipments from National Parks		1,637 62	1,637 62	
F Contractors' Securities—Cash, Mines and Resources	52,309 94	1,522 70	84,885 95	135,673 19
G Lake Minnewanka Project	267 20	2,559 58	2,525 00	232 62
H Indian Trust Funds	17,096,489 68	1,774,385 78	2,255,260 67	17,577,364 57
I Indian Family Allowances	289,741 41	651,485 02	682,757 29	321,013 68
J Indian Settlers under the Veterans' Land Act		367,270 02	367,270 02	
	<u>\$ 17,902,717 89</u>	<u>\$ 2,847,052 01</u>	<u>\$ 3,913,794 64</u>	<u>\$ 18,969,460 52</u>

A Under authority of the Family Allowances Act, c. 40, 1944, and P.C. 5093 dated August 3, 1945, family allowances for eligible Eskimo children are paid, when it is deemed to be in the best interests of the child, to the Lands, Parks, and Forests Branch of this Department and credited hereto for subsequent disbursement by that Branch on his behalf. Debits represent payment to traders who have furnished, under direction of the Branch, supplies to the value of such allowances to Eskimo families concerned.

B This fund was created under authority of the Land Titles Act, c. 118, R.S., to indemnify title holders who have suffered loss because of mis-descriptions in titles, and from other causes specified in the Act. Fees are collected from the parties who register deeds with the Registrars of Land Titles in the Northwest Territories and the Yukon. Interest is added to the fund annually, the present rate being 3 per cent. Credits consist of fees, \$264.12, and interest \$617.20. Over a long period of years, no claims for compensation have been paid from the fund.

C Net revenue from the sale of liquor in the Northwest Territories is credited to this account and disbursements are made for territorial purposes in accordance with the Territorial Liquor Ordinance of April 27, 1939, as amended. The Province of Saskatchewan acts as territorial liquor agent and operates stores at Fort Smith and Yellowknife. After deduction of certain agreed costs, the net receipts are forwarded to the Receiver General. Credits are: liquor profits, Fort Smith store, \$47,607.48; liquor profits, Yellowknife store, \$158,620.29; fines, \$3,330. Debits are: construction of liquor store, \$28,478.25 (including payments of \$2,383.89 and \$3,533 referred to under Vote 148); additional grant for road-building, \$7,005.62; grant towards construction of school, \$3,000; services of geographer, ophthalmologist and assistants, \$1,544.28; allowances, \$480; miscellaneous payments, \$343.65.

D This account is maintained for W. M. Cory, who is Public Administrator and Official Guardian for the Districts of Franklin and Keewatin, Northwest Territories.

- E Amounts representing prepayment of expenses in connection with the capturing, crating and shipping of wild animals from the National Parks of Canada, are deposited to this account, against which payment of such expenses is charged.
- F Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1946-47 bonds so held in respect of the Department of Mines and Resources amounted to \$27,500.
- G Funds advanced by the Calgary Power Company for payment of fees and expenses of a consulting engineer, a landscape consultant and an inspecting engineer, in connection with construction and operation of a dam for the storage of a limited amount of the waters of the Cascade River and Devil's Creek in Lake Minnewanka (P.C. 7382 of December 13, 1940) were credited to this account.
- H The Indian Trust Funds represent moneys belonging to the Indian Bands throughout Canada. A statement of the receipts and disbursements for the current fiscal year is shown as an appendix to this section.
- I Under authority of the Family Allowances Act, c. 40, 1944 and P.C. 5093 dated August 3, 1945, family allowances for eligible Indian children are paid, when it is deemed to be in the best interests of the child, to the Indian Affairs Branch of this Department and credited hereto for subsequent disbursement by that Branch on his behalf. Debits represent payments to traders who have furnished, under direction of the Branch, supplies to the value of such allowances to Indian families concerned.
- J The Indian Affairs Branch administers the Veterans' Land Act insofar as it applies to Indian veterans being established on Indian Reserves. Credits in this account represent grants from the Director, the Veterans' Land Act, as provided by section 35 of the Veterans' Land Act as amended. Debits are payments from these funds by the Indian Affairs Branch.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
A Pay-list Deductions—				
Mines and Geology Branch		5,636 58	5,636 58	
Surveys and Engineering Branch		23,453 39	23,453 39	
B Distressed Canadian Nationals outside of Canada	105,777 39	67,808 11	63,935 65	101,904 93
	<u>\$ 105,777 39</u>	<u>\$ 96,898 08</u>	<u>\$ 93,025 62</u>	<u>\$ 101,904 93</u>

- A Deductions for Income Tax from the salaries and wages of certain employees not paid by Central Pay Office, are added to this account pending transmittal to the Department of National Revenue, Taxation Division.
- B This account represents deposits received from interested organizations or relatives, to provide for repatriation and relief of Canadian nationals outside of Canada. Funds appropriated by Parliament, from which disbursements for this purpose are made, are recouped from this account.

PUBLIC ACCOUNTS: PART II

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
A Unclaimed Cheques Suspense—				
Mines and Resources	743 19	2 68		740 51
B Mines and Geology Suspense	10,910 68	391,922 23	381,011 55	
C Surveys and Engineering Suspense		25,996 68	32,000 00	6,003 32
B Indian Affairs Suspense		122,842 25	122,842 25	
D Immigration Guarantee and Special Funds ..	521,116 88	244,281 10	257,103 32	533,939 10
	<u>\$ 532,770 75</u>	<u>\$ 785,044 94</u>	<u>\$ 792,957 12</u>	<u>\$ 540,682 93</u>

- A All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.
- B Receipts which cannot immediately be allocated are credited to this account pending advice which will enable the proper disposition.
- C The sum of \$32,000 was advanced by the Central Mortgage and Housing Corporation, Ottawa, for the purpose of financing the construction of twenty units of emergency shelter at Banff, Alta. A contract on a cost plus fixed fee basis to carry out the project was awarded through this Department to the Shoquist Construction Company (Western) Ltd., Calgary. The estimated amount of the contract was \$31,008 while the payments to the contractor were \$25,996.68.
- D This account represents fines, cash bonds, deposits, etc., collected under the Immigration and Chinese Immigration Acts and held in suspense pending final disposal either by refund to the original depositors or forfeiture to the Government.

1946-47

PUBLIC ACCOUNTS

PART II

M

DEPARTMENT OF MINES AND RESOURCES

APPENDIX

INDIAN TRUST FUNDS

Statement of Receipts and Disbursements for year ended March 31, 1947

CAPITAL ACCOUNT

Balance, April 1, 1946		13,236,853 90
Receipts—		
Land sales, principal	211,945 02	
Timber dues	198,943 32	
Loan repayments	15,890 19	
Miscellaneous	15,993 67	
	<hr/>	442,772 20
		<hr/>
		13,679,626 10
Disbursements—		
Cash distribution of Timber dues, etc.	46,396 49	
Enfranchisements	69,056 54	
Loans	19,740 10	
Construction	232 60	
Timber fire protection	5,680 67	
Miscellaneous	26,160 97	
	<hr/>	167,267 37
		<hr/>
Balance, March 31, 1947		\$ 13,512,358 73

REVENUE ACCOUNT

Balance, April 1, 1946		3,859,635 78
Receipts—		
Interest from Government	865,563 10	
Rentals, etc.	360,615 34	
Interest on land sales and timber	39,421 89	
Savings deposits	106,380 70	
Loan repayments	3,943 97	
Miscellaneous, including fines, sales of handicraft, proceeds of estates, Government grant, road grants, fur project	436,563 47	
	<hr/>	1,812,488 47
		<hr/>
		5,672,124 25
Disbursements—		
Cash distribution of interest, rents, etc.	466,563 74	
Relief, hospital and medical fees	324,261 37	
Savings withdrawals	98,956 75	
Loans	1,481 98	
Road repairs	57,483 53	
Farm implements and repairs, seed grain, feed and livestock	123,708 16	
Miscellaneous, including expenses re fines, handicraft, proceeds of estates, Government grant, road grants, fur project	534,662 88	
	<hr/>	1,607,118 41
		<hr/>
Balance, March 31, 1947		\$ 4,065,005 84

In addition to the cash balance in the Funds, \$331,567.59 is owing on land sale agreements, \$51,933.51 on account of Band loans and \$7,908.60 on timber sales. Current rental leases, if payments are made as they mature, should produce \$1,188,325.90.

The above accounts represent 464 Band accounts, each of which is a separate trust. All administrative expenses are charged to parliamentary appropriations.

1946-47
PUBLIC ACCOUNTS

PART II
N

DEPARTMENT OF NATIONAL DEFENCE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	253,127 14	Ordinary	813,604 91
Demobilization and Reconversion	387,358,560 98	Special Receipts	24,349,136 11
	<u>\$387,611,688 12</u>		<u>\$ 25,162,741 02</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances .....(Cr.)	6,228,843 22	[9] Floating Debt	(Dr.) 474,659 06
		[10] Deposit and Trust Accounts (Dr.)	1,757,727 27
		[11] Insurance, Pension and Guar- anty Accounts	1,364,682 48
		[12] Deferred Credits	(Dr.) 4,789,429 28
		[13] Sundry Suspense Accounts (Dr.)	16,579,996 28
	<u>(Cr.)\$ 6,228,843 22</u>		<u>(Dr.)\$ 22,237,129 41</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page N—51.

GENERAL NOTE.—There is an Appendix to this section which contains details of surplus Crown Assets acquired and payments of \$5,000 or over to suppliers.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Refunds of Expenditure	293 88	18 60
B Miscellaneous	813,311 03	933,249 78
Total Ordinary	813,604 91	933,268 38
Special Receipts—		
C Refunds of Previous Years' War and Demobilization Expenditures	21,630,646 63	53,137,746 25
D Sale of Surplus War Assets		14,821 47
E Miscellaneous War, Demobilization and Reconversion Revenues	2,718,489 48	3,705,014 14
Grand Total	<u>\$ 25,162,741 02</u>	<u>\$ 57,790,850 24</u>

Details

Ordinary Revenue—	
A Refunds of Previous Years' Expenditures: Army Services	293 88
B Miscellaneous:	
Army Services—	
Militia Pension Act, 1901, \$347,683.22; premium on foreign exchange transactions, \$88,481.20; sundries, \$550.74	436,715 16
Naval Services—	
Militia Pension Act, 1901, \$136,008.11; sundries, \$119.18	136,127 29
Air Services—	
Militia Pension Act, 1901, \$239,614.80; sundries, \$853.78	240,468 58
Total Ordinary	813,604 91
Special Receipts—	
C Refunds of Previous Years' War and Demobilization Expenditures:	
Army Services—	
Army Services, \$11,261,519.05; Sundry Services, \$102,202.41; refunds of advances made by Department of National War Services to National War Services organizations: Canadian Legion War Services Incorporated, \$140,408.37; Knights of Columbus Army Huts Fund, \$84,467.70; Canadian Young Men's Christian Association War Services Fund, \$1,299,281.89; Young Women's Christian Association National War Services Fund, \$3,083.18; Navy League of Canada, \$5,717.36; Salvation Army Red Shield Fund, \$92,263.29; profits from clubs, hostels, etc., operated overseas under Army auspices, \$1,258,579.55	14,247,522 80
Naval Services—	
Refunds on contracts resulting from cost audit, \$390,968.48; refund representing adjustment of advance to British Admiralty (P.C. 76/1330, April 12, 1947) covering stores, supplies and services rendered to the Royal Canadian Navy, \$706,198.90; refund re termination of contract as supplier of anti-submarine equipment for War Supplies Ltd., \$500,068; refunds re emergency repair agreements, \$61,473.30; refund from Canadian Mutual Aid Board re diesel engines purchased for installation in wooden minesweepers and subsequently transferred to Union of Soviet Socialist Republics, \$87,378.18; refund of transportation and freight re the Navy Show, \$83,385.47; payment of ordnance stores issued to British Admiralty in 1945-46, \$92,922.75; payment of armament stores issued to Royal Canadian Air Force, \$51,517; refund on ordnance supplies returned to Army Services, \$86,522.65; miscellaneous, \$454,755.51	2,515,190 24
Air Services—	
Proceeds from sale of materials and equipment supplied and services rendered to other Departments and other Governments, \$1,796,275.33; adjustment on cost of civilian operated schools, \$1,102,680.90; refunds on contracts after cost audit or renegotiation, \$1,775,669.77; miscellaneous, \$193,307.59	4,867,933 59
E Miscellaneous War, Demobilization and Reconversion Revenues:	
Army Services—	
Sundry privileges, licences and permits, \$28,952.53; receipts from wireless stations, \$108,240.72; labour charges, \$52,964.86; sundry sales, \$29,784.76; miscellaneous, \$205,168.28	425,111 15
Naval Services—	
Hospitalization charges, \$28,665.76; sundry privileges, licences and permits, \$36,402.23; sundry sales, \$4,807.38; H.M.C.S. "Royal Roads" Naval College cadet fees, \$32,644.36; miscellaneous, \$38,015.64	140,535 37
Air Services—	
Rental of properties, \$86,817.02; sundry privileges, licences and permits, \$3,901.15; sundry sales, \$100,594.95; passengers' fees, \$78,715.05; landing fees, rental of hangar space, etc., \$51,714.04; rental of stores and equipment, \$52,986.94; laundry service, \$76,854; hospitalization charges, \$3,837.31; purchase of discharge, \$43,056.01; amount received from Department of Mines and Resources for photographic surveys carried out by the Royal Canadian Air Force, \$661,070.90; payments received from War Assets Corporation for packing and handling Royal Canadian Air Force equipment sold by that corporation, \$486,129.95; contribution under agreement, for year ending March 31, 1947, toward the cost of maintenance and operation of the facilities at Newfoundland air bases, United Kingdom, \$3,125, Newfoundland (\$35,937.50 less overpayment of \$12,500 in 1945-46), \$23,437.50; Fire insurance in connection with a fire at the Royal Canadian Air Force Station, Ancienne Lorette, Quebec, February 2, 1946, \$75,000; overhead charge on sales of equipment and supplies to the United States Forces, \$131,030.32; miscellaneous, \$274,572.82 ..	2,152,842 96
Grand Total	\$ 25,162,741 02

Certified correct.

W. G. MILLS,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
ARMY SERVICES					
N-14	Stat.	Salary of Minister, Salaries Act, c. 24, 1944..	9,946 20	9,946 20	3,870 97
N-14	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	1,989 29	1,989 29	774 19
NORMAL SERVICES					
N-14	191 }	Grants to Military Associations and Institutes			
	784 }	as detailed in the Estimates.....	113,350 00	110,850 00	10,675 00
N-15	192	Miscellaneous Maintenance and Adjustments (War of 1914-18).....	22,595 00	21,193 74	15,608 25
N-15	193	Battlefields Memorials.....	54,635 00	45,679 22	31,840 32
PENSIONS AND OTHER BENEFITS					
Civil Pensions—					
N-15	194	Robert Allen.....	192 50	192 50	269 52
N-15	195	Walter Pettipas.....	515 90	515 90	515 90
N-15	196	Florence Walker.....	360 00	360 00	360 00
N-15	197	Arnold Truman Townsend.....	420 00	420 00	420 00
N-15	198	Michael Mountain.....	420 00	420 00	420 00
N-15	199	Mrs. Alice Snuck.....	480 00	480 00	480 00
N-16	[Stat.	Annuity to the widow of the late Honourable Norman McLeod Rogers, c. 47, 1940.....	2,499 96	2,499 96	2,499 96
N-16	Stat.	Transfers of Pension Contributions, an Act to amend the Militia Pension Act 1901, c. 59, 1946.....	34,780 32	34,780 32	
SUPERANNUATION AND RETIREMENT BENEFITS					
N-16	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	5,416 00	5,416 00	6,543 32
		<i>Expenditures: from Appropriations not required for 1946-47.....</i>	<i>247,600 17</i>	<i>234,743 13</i>	<i>14,621 83</i>
					<i>88,899 26</i>
NAVAL SERVICES					
PENSIONS AND OTHER BENEFITS					
N-16	Stat.	Transfers of Pension Contributions, an Act to amend the Militia Pension Act 1901, c. 59, 1946.....	8,005 18	8,005 18	
SUPERANNUATION AND RETIREMENT BENEFITS					
N-16	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	1,674 00	1,674 00	1,140 00
		<i>Expenditures: from Appropriations not required for 1946-47.....</i>	<i>9,679 18</i>	<i>9,679 18</i>	<i>22,864 14</i>
					<i>24,004 14</i>
AIR SERVICES					
N-16	Stat.	Salary of Minister, Department of National Defence Act, c. 136, R.S. as amended.....	6,962 33	6,962 33	10,000 00
N-16	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	1,392 50	1,392 50	2,000 00
SUPERANNUATION AND RETIREMENT BENEFITS					
N-16	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	350 00	350 00	1,640 00
			8,704 83	8,704 83	13,640 00
Total Ordinary.....			265,984 18	253,127 14	126,543 40

DEPARTMENT OF NATIONAL DEFENCE

N-5

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
DEMobilIZATION AND RECONVERSION					
ARMY SERVICES					
N-17	569	Army and Related Services (Commitments \$25,843,524).....	283,170,171 00	218,877,539 19	949,578,204 36
N-31		Stat. Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....	246,941 47 283,417,112 47	246,941 47 219,124,480 66	949,578,204 36
NAVAL SERVICES					
N-32	570 } 925 }	Naval Services.....	77,687,108 00	64,848,287 86	241,759,021 69
N-38	926 }	Annuity to the widow of the late Laurence Whittington, effective April 1, 1946.....	200 00	200 00	
N-38		Stat. Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....	24,633 86 77,711,941 86	24,633 86 64,873,121 72	241,759,021 69
AIR SERVICES					
N-39	568 } 924 }	Air Services (Commitments \$29,855,110)....	125,991,662 00*	99,267,176 37	524,329,795 43
N-48		Stat. Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....	3,914 11	3,914 11	
		Expenditures: from Appropriations not required for 1946-47.....			425,000,000 00
			125,995,576 11	99,271,090 48	949,329,795 43
N-48	571	Defence Research, subject to allocation by the Treasury Board.....	14,495,861 00	4,089,868 12	
		Total Demobilization and Recon- version.....	501,620,491 44	387,358,560 98	2,140,667,021 48
		Grand Total.....	\$501,886,475 62	\$387,611,688 12	\$2,140,793,564 88

* Includes provision for expenditure of \$30,559.27 classified as Active Assets—see under Loans and Advances—Miscellaneous, further on in this section.

DEMobilIZATION AND RECONVERSION

Estimates, Allotments and Expenditures—Summary by Services

See Page		Estimates	Allotments	Expenditures
ARMY SERVICES				
Vote 569—				
N-17	Army Services.....	266,637,685 00	266,584,693 26	208,105,878 07
N-23	Departmental Administration.....	1,350,000 00	1,350,000 00	1,098,148 46
N-24	Experimental Station—Suffield.....	1,123,520 00	1,123,520 00	727,639 60
N-24	Internment Operations and Refugee Camps.....	95,480 00	138,471 74	135,469 16
N-25	Dependents' Allowance Board.....	526,000 00	526,000 00	389,518 26
N-25	Dependents' Supplementary Grants Fund.....	2,800,000 00	2,800,000 00	1,791,356 18
N-26	Inspection Board of Canada.....	5,097,000 00	5,097,000 00	2,819,012 14
N-28	Imperial War Graves Commission.....	333,750 00	333,750 00	165,122 88
N-29	Northwest Highway System.....	5,206,736 00	5,216,736 00	3,645,394 44
N-31	Exchequer Court Awards.....	246,941 47 283,417,112 47	246,941 47 283,417,112 47	246,941 47 219,124,480 66
NAVAL SERVICES				
Vote 570 (and Vote 925, Supplementary Estimates)—				
N-32	Naval Services.....	73,149,315 00	73,949,315 00	63,146,133 27
N-37	Royal Canadian Navy (Reserve).....	3,708,736 00	2,908,736 00	1,157,391 29
N-38	Royal Canadian Sea Cadets.....	829,057 00	829,057 00	544,763 30
N-38	Vote 926.....	200 00	200 00	200 00
N-38	Exchequer Court Awards.....	24,633 86 77,711,941 86	24,633 86 77,711,941 86	24,633 86 64,873,121 72

See Page		Estimates	Allotments	Expenditures
AIR SERVICES				
Vote 568 (and Vote 924, Supplementary Estimates)—				
N-39	Departmental Administration.....	89,000 00	91,000 00	79,877 98
N-39	Overseas Operations.....	9,531,765 00	5,832,762 54	4,779,181 24
N-40	Western Hemisphere Operations.....	40,993,297 00	45,790,705 49	37,697,311 17
N-42	Training Organization.....	28,854,396 00	19,537,242 86	11,961,910 70
N-44	Servicing Units.....	24,188,901 00	22,798,768 39	17,109,149 49
N-46	Repatriation and Demobilization.....	13,369,606 00	18,046,233 52	16,325,229 72
N-47	Headquarters and Command Administration.....	8,964,697 00	13,777,434 70	11,314,516 07
	Special Reserve.....		117,514 50	
N-48	Exchequer Court Awards.....	3,914 11	3,914 11	3,914 11
		125,995,576 11	125,995,576 11	99,271,090 48
DEFENCE RESEARCH				
N-48	Vote 571.....	14,495,861 00	14,495,861 00	4,089,868 12
		\$501,620,491 44	\$501,620,491 44	\$387,358,560 98

GENERAL COMMENTS

Amalgamation of the three Services.—An Act to amend the Department of National Defence Act, c. 21, 1940, provided for the appointment of a Minister of National Defence for Naval Services, and a Minister of National Defence for Air, each of whom was entitled to exercise all the powers of the Minister of National Defence in respect of any matter relating exclusively to the Service concerned. Additional Ministers for these Services were appointed during the year 1940 and the Services were subsequently maintained throughout the war and demobilization periods as Army and General Services, Naval Services and Air Services. During the current fiscal year, the responsibility for the administration of all Branches of the Department of National Defence was re-assumed by a single Minister.

Treasury Board ruled that the funds appropriated by Parliament to the three Services for demobilization and reconversion activities in 1946-47 were to be accounted for in the same detail as those allotted in the previous fiscal year from the War Expenditure and Demobilization Appropriations, rather than in the details appearing in the Printed Estimates. To comply with this ruling, it was necessary to maintain those primary allotments under each Service which corresponded to the War and Demobilization Allotments of the previous fiscal year. A list entitled "Estimates, Allotments and Expenditures—Summary by Services" follows the Comparative Statement of Appropriations and Expenditures and the details appear on subsequent pages of this section.

Purchases of Materials and Supplies.—With the exception of purchases made under local purchase authority granted to this Department, all purchases of material and supplies were arranged, until January 31, 1947, through the Department of Reconstruction and Supply.

P.C. 314, February 5, 1947, transferred the powers, duties and functions vested in the Minister of that Department in this respect to the Minister of Trade and Commerce as of February 1, 1947. The latter Minister is authorized to make use of the services of the Canadian Commercial Corporation for this purpose.

Under authority of Treasury Board Minute, T. 328908B., April 25, 1947, an amount of \$80,000 was paid to the Corporation in full settlement of the expenses in respect of purchases made on behalf of the Department during the months of February and March, 1947. This payment was charged as follows: Vote 568, Air Services, \$9,280; Vote 569, Army and Related Services, \$51,384; Vote 570, Naval Services, \$19,336.

Advances—Canpay Program.—During the war, certain supplies were obtained from the Government of the United States of America through the Office of Lend Lease Administration and, on purchases of this nature (known as Canpay requisitions), advance payments were made to the United States Treasury. A statement showing the standing, in Canadian funds, of these advances follows:

Service	To be accounted for— April 1, 1946	Liquidations 1946-47	To be accounted for— March 31, 1947
Army	153,159,274 50	122,101,264 30	31,058,010 20
Naval	9,875,420 26	8,295,632 67	1,579,787 59
Air	19,434,832 24	11,579,369 03	7,855,463 21
	\$182,469,527 00	\$141,976,266 00	\$ 40,493,261 00

Advances—Purchases of United States Property in Canada.—P.C. 1189, March 29, 1946, authorized a payment of \$12,000,000 (U.S. funds) to the Government of the United States of America for the purchase of movable and immovable property owned by that Government in Canada. Advances totalling \$10,250,000 (U.S. funds) were made in this respect in the previous year, the equivalent in Canadian funds and the Services

under which the funds were advanced being as follows: Army, \$6,630,000; Naval, \$828,750; Air, \$3,867,500; total, \$11,326,250. No liquidation of these advances has been made to the close of the current fiscal year.

Advances—Purchase of Equipment from United States War Reserve Stocks.—Under authority of various Orders in Council, advances were made by the Services to the Government of the United States of America in 1945-46 and 1946-47 as payments on account for the purchase of selected items of equipment. The standing of these advances and the transactions in the current fiscal year are, in Canadian funds, as follows:

Service	To be accounted for— April 1, 1946	Advances 1946-47	Liquidations 1946-47	To be accounted for— March 31, 1947
Army	1,105,000 00	1,005,000 00	3,085 16	2,106,914 84
Naval	1,105,000 00			1,105,000 00
Air	5,525,000 00			5,525,000 00
	<u>\$ 7,735,000 00</u>	<u>\$ 1,005,000 00</u>	<u>\$ 3,085 16</u>	<u>\$ 8,736,914 84</u>

P.C. 1129, March 27, 1947, authorized a reduction of the total advances from \$8,000,000 (U.S. funds) to \$6,000,000 (U.S. funds) and a refund is to be obtained which will be apportioned as follows: Army, \$500,000 (U.S. funds); Navy, \$250,000 (U.S. funds); Air, \$1,250,000 (U.S. funds).

Capitation Rates for Maintenance of Canadian Armed Forces.—Capitation rates were as follows: In the United Kingdom: (a) Canadian Armed Forces, other than Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors—58 pence per man day; (b) Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors—40 pence per man day. In North West Europe: (a) Canadian Armed Forces, other than Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors—85 pence per man day (to November 30, 1946); (b) Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors—40 pence per man day (to August 31, 1946).

Capitation rates from commencement of hostilities to March 31, 1946, appear in Public Accounts, 1946.

Payments totalling \$4,280,428.83 were made in the current fiscal year to the United Kingdom Government and were distributed as follows:

Rations	942,368 85
Fuel and Light	118,332 75
Accommodation—Unit	987,741 64
Clothing and Personal Equipment	501,468 48
Medical Supplies	34,992 04
Unit and Technical Vehicles	461,943 95
Armoured, Fighting Vehicles	7,529 92
Small Arms	7,529 95
Small Arms Ammunition	30,119 66
Engineer Stores	52,709 40
Signal Stores	62,649 96
General Stores	145,012 85
Petrol and Lubricants	409,693 81
Miscellaneous	110,894 55
Transportation—United Kingdom	407,441 02
	<u>\$4,280,428 83</u>

A distribution of expenditures by theatres of operation is as follows:

Canadian Armed Forces, other than Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors:	
United Kingdom	2,902,730 42
Northwest Europe	1,280,085 71
Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors, All theatres	97,612 70
	<u>\$4,280,428 83</u>

Capitation Rates for Ocean Transportation on Chartered Vessels to and from the United Kingdom.—Rates were applicable to personnel of the Canadian Army, Royal Canadian Air Force and the Royal Canadian Navy as well as to all Canadian Government civilian employees and other authorized persons, the payment of whose passage is a responsibility of the Canadian Government.

From the beginning of the fiscal year until the changes as described below became effective, the single rate, as authorized by P.C. 65/1983, March 31, 1944, of £15 was paid to the British Ministry of War Transport. Rates for children under this authority were as follows: under 1 year—15 shillings; 1-5 years—one quarter fare; 6-12 years—half fare.

Effective June 1, 1946, the rate for civilians was increased to £45 at the request of the Ministry of Transport and applied until February 3, 1947 on which date this rate was discontinued and it was agreed that regular tariff rates would be paid direct to the steamship companies. On March 7, 1947, the per capita rate for uniformed personnel was also discontinued and subsequent payments made direct to the steamship companies.

Expenditure on this account amounted to \$1,019,098.95.

Under authority of P.C. 4044 of September 26, 1946, the Immigration Branch of the Department of Mines and Resources resumed responsibility for the repatriation of dependents of the Overseas Forces which had been carried on by this Department during the period from August 12, 1944 to November 30, 1946. The costs in this connection, however, amounting to \$2,451,006.25, were borne by the Department of National Defence.

Under an agreement with the owners of the liner *Ile de France*, persons entitled to passage, as described above, were carried on that vessel at the rate of \$66.75 per single passage. During the previous fiscal year, two sailings were made and advances totalling \$465,193.67 were made to the Company. During the current fiscal year, the accounting for these advances was completed and a further amount of \$1,165,274.10 was paid, covering three additional sailings. The total, therefore, for the five sailings was \$1,630,467.77 which includes an amount of \$49,220.50 in connection with the repatriation of dependents of the Overseas Forces.

Inter-Service Financial Adjustments—Damage Claims against the Crown.—Arrangements as outlined in Public Accounts, 1945, still applied during the current fiscal year.

Dental Services.—A simplified system of financial adjustments covering costs of Canadian Army Dental Corps Companies attached to the Naval Services was inaugurated during 1943-44. An agreement was reached whereby the Army Services, in return for a lump sum payment from the Naval Services, based upon the estimated cost of the services to be rendered by the dental companies and detachments, assumed the actual cost.

Accordingly, as authorized by Treasury Board Minute, T.316628B., October 17, 1946, the sum of \$182,868 was received from Naval Services, to cover expenditures during the fiscal year 1946-47 for pay and allowances, travel, transportation and accommodation of personnel of the Canadian Dental Corps serving the Royal Canadian Navy, and credited to Vote 569.

Arrangements whereby actual pay and allowances, travel, transportation, rations and accommodation of Canadian Dental Corps, personnel of the Army, serving the Royal Canadian Air Force, are paid directly from Air Services funds, have been in operation since 1942.

Medical Stores.—P.C. 90/3303, dated April 23, 1943, provides that authority be granted for Army Services to render unitemized bills on a lump sum basis to Naval Services and Air Services and that these Services be empowered to make settlement on that basis for such amounts as may be agreed upon.

During the fiscal year 1945-46 a per capita rate of \$7.38 per man year was agreed upon, based on annual Army expenditures for purchases during the two previous fiscal years for the three Services. It was also agreed that billings be made quarterly, based on the average applicable monthly strength returns of Naval and Air Services to be furnished the Army Services.

Pursuant to these arrangements, payments were made by the Naval and Air Services totalling \$74,903.31 and \$115,024.68 respectively, in the current fiscal year and credited to Vote 569.

Inter-Departmental Financial Arrangements—Hospitalization and Medical Attention for the Defence Forces in Canada.—The arrangement now in effect is that if these services are afforded through the facilities of the Department of Veterans Affairs, the costs are absorbed by that Department in an Appropriation obtained for the purpose; otherwise the accounts are submitted to, and paid by, the Department of National Defence in the usual manner.

Medical and Dental Attention to Canadian Personnel in the United States of America and to United States Personnel in Canada.—Arrangements completed previously have been continued whereby personnel of the United States Navy, United States Army and any other units of the Armed Forces of the United States, while on duty, on furlough or on leave of absence in Canada, and who cannot reasonably obtain medical care (including out-patient, medical or dental treatment and hospitalization) from the medical and dental facilities provided by their own Government, receive such medical care as is necessary to meet their immediate requirements from the medical and dental facilities under the jurisdiction of the Armed Forces of Canada, to the extent that such facilities are available. This is on a free and reciprocal basis. Should the period of this medical care exceed thirty days, the authorities concerned are notified with a view to transferring the patients to medical or dental facilities in their own country.

Auxiliary Services—Accountable Grants to National Organizations for War Charities Activities.—Under authority of the War Measures Act, P.C. 2199, March 20, 1942, provided for payments of accountable grants to the Canadian Legion War Services Incorporated, Knights of Columbus Army Huts Fund, Canadian Y.M.C.A. War Services Fund, Y.W.C.A. National War Services Fund, Navy League of Canada, and the Salvation Army Red Shield Fund, for the purpose of financing reasonable and necessary expenses incurred by said organizations in pursuing their objects of providing war auxiliary services, as approved by the Department of National Defence, to the Armed Forces and Merchant Seamen. The administration of advances made under this authority was carried out by the Department of National War Services up to March 31, 1946.

Effective April 1, 1946, full responsibility for necessary and essential welfare services for the Armed Forces was transferred to the Department of National Defence under authority of P.C. 91/1326, dated April 6, 1946. The Department of National Defence was to make arrangements for proper control and supervision of expenditures of, and for regulations governing allotments to, the various organizations. It also directed the

Minister of National Defence to set up in the Department a Joint Services Advisory Committee and a sub-committee in Canadian Military Headquarters, London, for the purpose of examining the financial activities of the organizations, and reporting and recommending to the Minister thereon. In addition to the foregoing, the transfer held the Department of National Defence responsible for liquidation of outstanding balances of accountable grants made to the organizations by the Department of National War Services.

In addition to the accountable grants detailed below, the Department of National War Services had made recoverable advances to the Y.M.C.A. to finance the canteen operations of all Auxiliary Services. The payment of such advances was authorized by P.C. 93/2993, dated April 13, 1943, and subsequent Orders in Council. The outstanding balance of these advances at the date of the transfer of the Auxiliary Services to this Department amounted to \$1,130,850. This was repaid in the current fiscal year and credited to Special Receipts—Refunds of Previous Years' War and Demobilization Expenditures.

At the close of the fiscal year, cash remittances amounting to \$1,034,107.91, which were received by this Department from the National Auxiliary Services Organizations, were held in National Defence Suspense—Army (see Sundry Suspense Accounts further on in this section) and will be credited to the respective organizations when their accounts have been passed by the Joint Services Advisory Committee on Welfare, and approved by the Department.

The following statement shows (a) the amount of \$24,041,089.55 outstanding as at April 1, 1946, on which date the Department of National Defence assumed responsibility in this connection (b) transactions during 1946-47 (c) the current status thereof:

	Balances of grants as at Apr. 1, 1946	Accountable grants made in 1946-47	Total to be accounted for	Approved net expenditures	Balances of grants as at Mar. 31, 1947
Canadian Legion War Services Incorporated.....	9,617,253 11		9,617,253 11	8,404,335 32	1,212,917 79
Knights of Columbus Army Huts Fund.....	5,888,139 29		5,888,139 29	5,526,510 43	361,628 86
Canadian Y.M.C.A. War Services Fund.....	4,649,536 65	135,000 00*	4,784,536 65	4,296,854 84	487,681 81
Y.W.C.A. National War Services Fund.....	602,181 91		602,181 91	470,945 12	131,236 79
Navy League of Canada.....	320,226 98	23,917 18†	344,144 16	344,144 16	
Salvation Army Red Shield Fund.....	2,963,751 61	50,000 00*	3,013,751 61		3,013,751 61
	<u>\$24,041,089 55</u>	<u>\$208,917 18</u>	<u>\$24,250,006 73</u>	<u>\$19,042,789 87</u>	<u>\$5,207,216 86</u>

* Accountable grant based on approved budgets.

† Amount of approved expenditure in excess of total accountable grants. Account is now closed.

These advances were from an amount of \$1,813,740 provided this Department for accountable grants and contingent expenses.

Buildings and Property Accommodation.—During the year, release of surplus rented land and buildings continued under procedure established by P.C. 6204 dated August 11, 1944. In most instances, cash payments were made to the lessors as compensation for restoration costs. Payments of \$100,000 or over are listed below.

Payee	Location of lands and buildings	Amount of payment	Authority for payment
ARMY SERVICES			
Corporation of the City of Ottawa..	Lansdowne Park, Ottawa, Ont....	\$ 178,080 00	P.C. 2408, June 14, 1946
Central Canada Exhibition Association.....	Lansdowne Park, Ottawa, Ont....	276,433 00	P.C. 2408, June 14, 1946
Western Fair Association.....	Queen's Park, London, Ont.....	145,000 00	P.C. 92/2990, July 18, 1946
Regina Agricultural and Industrial Exhibition Association.....	Exhibition Grounds, Regina, Sask.	165,000 00	P.C. 4745, Nov. 21, 1946
Pacific National Exhibition Association.....	Hastings Park, Vancouver, B.C.	375,000 00	P.C. 4857, Nov. 26, 1946
City of Prince Rupert, B.C.....	Road and Sewers, Prince Rupert, B.C.....	143,841 00	P.C. 271/1050, Mar. 22, 1947
Canadian National Exhibition Association.....	Exhibition Grounds, Toronto, Ont.	77,626 29	P.C. 1605, Apr. 24, 1947
Corporation of the City of Toronto.	Exhibition Grounds, Toronto, Ont.	199,000 00	P.C. 1605, Apr. 24, 1947

Acquisition of Lands and Buildings.—During the year the Department of National Defence acquired certain lands and buildings by either direct purchase or expropriation. Payments of \$100,000 or over are listed below.

<u>Payee</u>	<u>Location of lands and buildings</u>	<u>Amount of payment</u>	<u>Authority for payment</u>
ARMY SERVICES			
Province of British Columbia.....	Jericho Beach, B.C.....	\$351,500 00	P.C. 2075, June 20, 1947
City of Montreal.....	Ordnance Depot, Longue Pointe, Que.....	128,824 27*	P.C. 2910, April 22, 1944
			P.C. 9087, and Dec. 4, 1944
Trustees to the Commercial Property, St. Sulpice.....	3530 Atwater Avenue, Montreal, Que.....	316,250 00	P.C. 1882, May 10, 1946
Independent Order of Foresters....	Orphans' Home, Oakville, Ont....	120,000 00	P.C. 3015, July 18, 1946

NAVAL SERVICES

Compagnie Française des Câbles Télégraphiques.....	Dartmouth, N.S.....	155,582 25*	P.C. 158/1700, April 30, 1946
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AIR SERVICES

Corporation of County of York....	Part of DeHavilland Airport, Toronto, Ont.....	130,000 00	P.C. 1045, Mar. 21, 1947
Department of Mines and Resources, Indian Affairs Branch....	Kitsilano, B.C.....	417,400 00	P.C. 2949, July 31, 1947

* Expropriation.

PAY AND ALLOWANCES—ARMY, NAVY AND AIR

Pay regulations for the post-war Permanent Force became operative on October 1, 1946. Concurrently with the issuance of pay and allowance to this Force at the rates detailed below, payment was continued at Active Service rates to members of the personnel of the Interim Force and those awaiting demobilization. Details of the latter rates were given in Public Accounts, 1945.

Officers and other ranks of Reserve Forces, which consist of the Canadian Army Reserve Force, the Canadian Army Supplementary Reserve Force, the Royal Canadian Navy (Reserve) Force and the Royal Canadian Air Force (Auxiliary), shall be entitled to the same rates of pay as those of the Permanent Force for the number of days training actually performed.

It should be noted that monthly rates are quoted in the following rates of pay and allowances except where otherwise stated.

Pay—Officers

<u>Army</u>	<u>Navy</u>	<u>Air</u>	<u>Basic rate</u>	<u>After 3 yrs. in rank</u>	<u>After 6 yrs. in rank</u>
Lieutenant General.....	Vice Admiral.....	Air Marshal.....	\$725 00		
Major General.....	Rear Admiral.....	Air Vice Marshall.....	640 00		
Brigadier.....	Commodore.....	Air Commodore.....	560 00		
Colonel.....	Captain.....	Group Captain.....	420 00	\$455 00	\$490 00
Lieutenant Colonel.....	Commander.....	Wing Commander.....	300 00	325 00	350 00
Major.....	Lieutenant Commander.....	Squadron Leader.....	255 00	270 00	285 00
Captain.....	Lieutenant.....	Flight Lieutenant.....	190 00	205 00	220 00
Lieutenant.....	Sub-Lieutenant.....	Flying Officer.....	160 00	175 00	190 00
2nd Lieutenant.....	Acting Sub-Lieutenant.....	Pilot Officer.....	135 00		
Commissioned from Warrant Rank.....	Commissioned from Warrant Rank.....	Commissioned from Warrant Rank.....	180 00	195 00	210 00
	Warrant Officer.....	Warrant Officer.....	175 00	190 00	205 00
	Midshipman.....	Midshipman.....	75 00		

Pay—Other Ranks

<u>Rank or Classification</u>		<u>Standard Group</u>	<u>Group 1</u>	<u>Group 2</u>	<u>Group 3</u>	<u>Group 4</u>
Army	Warrant Officer Class I					
Navy	Chief Petty Officer(A) Technician					
Air	Warrant Officer Class I					
	Basic rate.....	\$ 128 00	\$ 132 00	\$ 140 00	\$ 148 00	\$ 156 00
	After 3 years in rank.....	133 00	137 00	145 00	153 00	161 00
	After 6 years in rank.....	138 00	142 00	150 00	158 00	166 00
Army	Warrant Officer Class II					
Navy	Chief Petty Officer(B) Artisan					
Air	Warrant Officer Class II					
	Basic rate.....	113 00	117 00	125 00	133 00	141 00
	After 3 years in rank.....	118 00	122 00	130 00	138 00	146 00
	After 6 years in rank.....	123 00	127 00	135 00	143 00	151 00
Army	Squadron, Battery or Company Quartermaster Sergeant and Staff Sergeant					
Navy	Chief Petty Officer(C)					
Air	Flight Sergeant					
	Basic rate.....	98 00	102 00	110 00	118 00	126 00
	After 3 years in rank.....	103 00	107 00	115 00	123 00	131 00
	After 6 years in rank.....	108 00	112 00	120 00	128 00	136 00
Army	Sergeant					
Navy	Petty Officer					
Air	Sergeant					
	Basic rate.....	83 00	87 00	95 00	103 00	111 00
	After 3 years in rank.....	88 00	92 00	100 00	108 00	116 00
	After 6 years in rank.....	93 00	97 00	105 00	113 00	121 00
Army	Bombardier and Corporal					
Navy	Leading Rating					
Air	Corporal					
	Basic rate.....	70 00	74 00	82 00	90 00	98 00
	After 3 years in rank.....	73 00	77 00	85 00	93 00	101 00
	After 6 years in rank.....	76 00	80 00	88 00	96 00	104 00
Army	Trooper, Gunner, Sapper, Signalman, Driver, Private, Guardsman, Fusilier, Rifleman, Craftsman (1st Class)					
Navy	Able Rating					
Air	Leading Aircraftsman					
	Basic rate.....	61 00	65 00	73 00	81 00	89 00
	After 3 years in rank.....	64 00	68 00	76 00	84 00	92 00
	After 6 years in rank.....	67 00	71 00	79 00	87 00	95 00
Army	Trooper, Gunner, Sapper, Signalman, Driver, Private, Guardsman, Fusilier, Rifleman, Craftsman (Trained)					
Navy	Ordinary Rating (After 6 months' service and basic training)					
Air	Aircraftsman 1st Class					
	Basic rate.....	54 00	58 00	66 00	74 00	82 00
Army	Trooper, Gunner, Sapper, Signalman, Driver, Private, Guardsman, Fusilier, Rifleman, Craftsman (On entry)					
Navy	Ordinary Rating (On entry)					
Air	Aircraftsman 2nd Class					
	Basic rate.....	50 00				

In connection with the above Group headings, enlistments are, generally speaking, to the Standard Group but, where the candidate possesses special trade qualifications, he may be enlisted in one of the higher groups. The requirement for eligibility to draw pay in any group above Standard is for the individual to pass a trade test set by the Service. Such tests are carried out periodically.

Marriage Allowance. An officer, unless in receipt of consolidated pay, or other rank who is carried on the married roll shall be entitled to a marriage allowance at the rate prescribed for his status, as follows:—

<u>Category</u>	<u>Allowance</u>
Officer occupying married quarters	\$ 20 00
Officer not occupying married quarters	30 00
Other rank occupying married quarters	10 00
Other rank not occupying married quarters	20 00

Separated Family's Allowance. An officer or other rank, who is in receipt of marriage allowance under the regulations, shall be entitled to separated family's allowance during the period that his family is not in occupation of married quarters under the following circumstances, and in accordance with the rate prescribed for his rank:

(a) posted beyond the continental limits of Canada and not accompanied by his wife or dependent child, as applicable;

(b) posted, other than on first entry, in circumstances where his wife or his dependent child, as applicable, cannot be moved at public expense;

(c) posted, other than on first entry, and not accompanied by his wife or by his dependent child, as applicable, owing to the temporary illness, certified by a competent medical authority and verified by the Chief of Naval Staff, or Director of Medical Services (Army or Air), as applicable, of his wife or any dependent children;

(d) posted, other than on first entry, to a station or unit where married quarters are not available and appropriate private accommodation cannot be obtained in the area in which the station or unit is located and the commanding officer, being satisfied that appropriate accommodation is not available, has authorized such officer to occupy single quarters and draw rations;

(e) posted, other than on first entry, to a station or unit where neither married nor single quarters are available and appropriate private accommodation cannot be obtained in the area in which the station or unit is located, and is not accompanied by his wife or dependent child, as applicable; provided that entitlement under (c) and (d) shall be restricted to a period of sixty-one days from the date of reporting for duty and provided further that entitlement under (e) shall require the authority of the commanding officer for a period not exceeding fourteen days from the date of reporting, but may be extended for a further period of sixteen days under the authority of the District Officer Commanding (Army), Senior Officer in Chief Command (Navy) or Air Officer Commanding, as applicable, and for a further period of thirty-one days under the authority of the Minister.

<u>Army</u>	<u>Navy</u>	<u>Air</u>	
Colonel and above.....	Captain and above.....	Group Captain and above.....	\$ 65 00
Lieutenant Colonel.....	Commander.....	Wing Commander.....	60 00
Major.....	Lieutenant Commander.....	Squadron Leader.....	55 00
Captain and Lieutenant.....	Lieutenant and Sub-Lieutenant.....	Flight Lieutenant and Flying Officer.....	45 00
	Commissioned Officer from Warrant Rank and Warrant Officer		45 00
2nd Lieutenant.....	Acting Sub-Lieutenant.....	Pilot Officer.....	30 00
Warrant Officer Class I.....	Chief Petty Officer (Technician).....	Warrant Officer Class I.....	45 00
Warrant Officer Class II and NCO'S above.....	Chief Petty Officer (Artisan) and Chief Petty Officer.....	Warrant Officer Class II and Sergeant.....	40 00
Sergeant.....	Petty Officer.....	Flight Sergeant.....	35 00
Ranks below Sergeant.....	Ratings.....	Ranks below Sergeant.....	30 00

Ration Allowance.—(1) An officer or other rank shall, if quarters and rations are available at his normal place of duty but rations are not provided, be entitled to a ration allowance of \$15.

(2) An officer or other rank shall, if quarters are available but rations are not available at his normal place of duty, be entitled to a ration allowance in accordance with such scale, not in excess of \$45, as may be authorized by the Minister.

Quarters Allowance.—An officer or other rank shall, if rations are provided but quarters are not available at his normal place of duty, be entitled to a quarters allowance at the rate prescribed for his rank as detailed hereunder.

<u>Army</u>	<u>Navy</u>	<u>Air</u>	
Colonel and above.....	Captain and above.....	Group Captain and above.....	\$ 55 00
Lieutenant Colonel.....	Commander.....	Wing Commander.....	50 00
Major.....	Lieutenant Commander.....	Squadron Leader.....	45 00
Captain and Lieutenant.....	Lieutenant and Sub-Lieutenant.....	Flight Lieutenant and Flying Officer.....	35 00
	Commissioned Officer from Warrant Rank and Warrant Officer		35 00
2nd Lieutenant.....	Acting Sub-Lieutenant Midshipman.....	Pilot Officer.....	20 00
Warrant Officer Class I.....	Chief Petty Officer (Technician).....	Warrant Officer Class I.....	35 00
Warrant Officer Class II and NCO's above rank of Sergeant.....	Chief Petty Officer (Artisan).....	Warrant Officer Class II and Sergeant.....	30 00
Sergeant.....	Petty Officer.....	Flight Sergeant.....	25 00
Ranks below Sergeant.....	Ratings.....	Ranks below Sergeant.....	20 00

*Subsistence Allowance (in lieu of Rations and Quarters).—*An officer or other rank shall, if appropriate quarters are not available at his normal place of duty and rations are not provided, be entitled to subsistence allowance at the rate prescribed for his rank as detailed hereunder.

<u>Army</u>	<u>Navy</u>	<u>Air</u>	
Colonel and above.....	Captain and above.....	Group Captain and above.....	\$ 80 00
Lieutenant Colonel.....	Commander.....	Wing Commander.....	75 00
Major.....	Lieutenant Commander.....	Squadron Leader.....	70 00
Captain and Lieutenant.....	Lieutenant and Sub-Lieutenant.....	Flight Lieutenant and Flying Officer.....	60 00
	Commissioned Officer from Warrant Rank and Warrant Officer.....		60 00
2nd Lieutenant.....	Acting Sub-Lieutenant, Midshipman.....	Pilot Officer.....	45 00
Warrant Officer Class I.....	Chief Petty Officer (Technician).....	Warrant Officer Class I.....	60 00
Warrant Officer Class II and NCO's above rank of Sergeant.....	Chief Petty Officer.....	Flight Sergeant.....	55 00
Sergeant.....	Petty Officer.....	Sergeant.....	50 00
Ranks below Sergeant.....	Ratings.....	Ranks below Sergeant.....	45 00

Supplementary Allowances—Duty Outside of Canada.—For the period commencing October 1, 1946, and terminating March 31, 1947, where members of personnel of the Royal Canadian Navy, the Canadian Army Active Force or the Royal Canadian Air Force (Regular), are posted for duty to the United States of America or to the United Kingdom of Great Britain and Northern Ireland, and quarters and rations are not provided at the place of duty, either from Canadian sources or those of the countries to which they are posted, such personnel, for the period of such duty, shall receive subsistence allowance at the rates and under the conditions relating to service in Canada. In addition, they shall be entitled, within the maxima prescribed below, to reimbursement of actual expenses, to be accounted for in such manner as the Minister may, from time to time, approve, as being additional expenses for lodging, provisions, light and fuel, properly incurred by reason of higher living costs, and for expenses incurred for the purpose of, and incidental to, the carrying out of such duty.

<u>Rank</u>	<u>In Washington, D.C. or within the London Postal area</u>	<u>Outside Washington D.C. or outside the London Postal area</u>
Officers of the rank of Commodore, Brigadier, Air Commodore and above.....	\$ 270 00	\$ 210 00
Captain (Navy), Colonel, Group Captain.....	240 00	180 00
Commander, Lieutenant Colonel, Wing Commander.....	180 00	135 00
Lieutenant Commander, Major, Squadron Leader.....	150 00	120 00
Lieutenant (Navy), Captain, Flight Lieutenant and officers of lower rank.....	120 00	105 00
Chief Petty Officer (Technician), Warrant Officer Class I, Chief Petty Officer (Artisan), Warrant Officer Class II.....	90 00	75 00
Chief Petty Officer, Staff Sergeant, Flight Sergeant and lower ranks ..	75 00	60 00

Risk Allowance.—An officer or other rank shall be entitled to an allowance of \$30 while undergoing flying, parachutist or submarine training or while in active and continuous engagement on such duty.

Responsibility Allowances.—An officer or other rank shall be entitled to an allowance of \$15 while holding an appointment as (a) adjutant or executive officer (Navy) or (b) assistant to a matron, or as a nursing sister in charge of one hundred or more beds at a casualty clearing station, hospital or sick bay. Responsibility allowances peculiar to the Navy, in respect of ships in commission, are payable to members of that personnel, in the amounts shown in parentheses, when appointed in command of: an aircraft carrier, cruiser, or flotilla of destroyers (\$90); a Fleet or Tribal class destroyer (\$60); an Escort class destroyer or a frigate which is an independent command (\$30); a seagoing tender (\$15).

Diving Allowance.—Subject to any limitation prescribed by the Minister, an officer or other rank employed on diving duties shall be entitled to an allowance ranging from \$1 to \$3.75 for the first hour and 25 cents to \$1.25 for each subsequent half-hour depending on the classification of the operator (2nd Class, 1st Class or Deep Diver) and the depth in which operations are being pursued.

Outfit Allowance (Officers).—An officer shall be entitled to an outfit allowance of \$250 on first appointment to a commission, providing that, prior to his appointment in the permanent force, he has not previously served as an officer or warrant officer and received an outfit allowance in connection with such service. An officer of the Reserve Forces is not eligible for this allowance.

ARMY SERVICES

Salary of Minister, Salaries Act, c. 24, 1944.....	\$	9,946	20
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$	1,989	29

The above amounts were paid to: the Hon. D. C. Abbott, for the period April 1, 1946 to December 9, 1946, \$8,290.33; the Hon. Brooke Claxton for the period December 12, 1946 to March 31, 1947, \$3,645.16.

NORMAL SERVICES

Vote 191 (and Vote 784, Supplementary Estimates) Grants to Military Associations and Institutes, as detailed in the Estimates

	Estimates	Allotments	Expenditures
A Rifle Associations—			
Dominion of Canada	40,000 00	40,000 00	40,000 00
Ontario	6,900 00	6,900 00	6,900 00
Quebec	2,250 00	2,250 00	2,250 00
Nova Scotia	1,600 00	1,600 00	1,600 00
New Brunswick	1,250 00	1,250 00	1,250 00
Prince Edward Island	800 00	800 00	800 00
Manitoba	1,500 00	1,500 00	1,500 00
British Columbia	1,500 00	1,500 00	1,500 00
Alberta	1,100 00	1,100 00	1,100 00
Saskatchewan	1,100 00	1,100 00	1,100 00
National Defence Headquarters	100 00	100 00	100 00
University and Local	2,000 00	2,000 00	
B Military Service Associations—			
Canadian Armoured Corps Association	4,500 00	4,500 00	4,500 00
Canadian Artillery Association	12,000 00	12,000 00	12,000 00
Military Engineers Association of Canada	2,000 00	2,000 00	2,000 00
Canadian Signals Association	2,000 00	2,000 00	2,000 00
Canadian Infantry Association	14,000 00	14,000 00	14,000 00
Royal Canadian Army Service Corps Association	3,500 00	3,500 00	3,500 00
Defence Medical Association of Canada	2,500 00	2,500 00	2,500 00
Royal Canadian Ordnance Corps Association	1,000 00	1,000 00	1,000 00
Royal Canadian Electrical and Mechanical Engineers	2,500 00	2,500 00	2,500 00
Canadian Defence Quarterly	1,000 00	1,000 00	1,000 00
B Military and United Services Institutes—			
Canadian, Toronto	2,000 00	2,000 00	2,000 00
United Services, Manitoba (formerly Western, Winnipeg) ..	500 00	500 00	500 00
Alberta, Calgary	500 00	500 00	500 00
United Services, Vancouver	500 00	500 00	500 00
United Services, Regina	500 00	500 00	500 00
Royal Military College Club of Canada	200 00	200 00	200 00
United Services, Saskatoon	300 00	300 00	300 00
Nova Scotia, Halifax	500 00	500 00	500 00
United Services, Victoria	300 00	300 00	300 00
United Services, Ottawa	500 00	500 00	
United Services, Quebec	500 00	500 00	500 00
United Services, Moose Jaw	300 00	300 00	300 00
United Services, Montreal	500 00	500 00	500 00
New Brunswick, Saint John	250 00	250 00	250 00
Military Institute, London	300 00	300 00	300 00
Military Institute, Edmonton	200 00	200 00	200 00
Military Institute, Kingston	200 00	200 00	200 00
Military Institute, Charlottetown	200 00	200 00	200 00
	\$ 113,350 00	\$ 113,350 00	\$ 110,850 00

A These grants are for the purpose of encouraging and promoting interest in rifle shooting, including assistance to The Dominion of Canada Rifle Association in defraying expenses of annual competitions.

B Grants are to assist the Associations and Institutes, which have to do with the various arms of the Services.

Vote 192 Miscellaneous Maintenance and Adjustments (War of 1914-18)

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	11,300 00	11,300 00	11,067 10
Purchase and Erection of Headstones in Canada	10,000 00	10,000 00	9,179 38
Sundries, including War Medals and Decorations; Museum materials and supplies; and Grant of \$200 to McGill University	1,295 00	1,295 00	947 26
	<u>\$ 22,595 00</u>	<u>\$ 22,595 00</u>	<u>\$ 21,193 74</u>

This vote was provided to meet certain expenses arising from World War I, including: purchase and erection of headstones on graves in Canada of ex-members of His Majesty's Forces; care and maintenance of war trophies and other military exhibits at the Canadian War Museum; Dominion Archives; grant of \$200 per annum for care and maintenance of Medical War Museum at McGill University; and replacement of war medals and decorations.

As of March 31, 1947, there were 5 salaried employees being paid from this account, including H. A. Reiffenstein who was receiving an annual salary of \$2,820 on that date. In addition, a portion, amounting to \$1,500, of the annual salary of H. C. Osborne was paid from this account (see Vote 193).

Vote 193 Battlefields Memorials

	Estimates	Allotments	Expenditures
Salaries and Wages	8,200 00	13,045 00	12,383 05
Pay and Allowances	6,935 00	2,090 00	1,876 00
Operating Expenses of Properties	19,000 00	19,000 00	12,732 75
Repairs and Upkeep of Buildings and Wages	17,000 00	17,000 00	16,895 11
Sundries, including Stores and Equipment; Transport and Travelling; Telephone Tolls; Telegrams, Cables and Postage; Printing and Stationery; Freight and Cartage; Social and Accident Insurance, etc.	3,500 00	3,500 00	1,792 31
	<u>\$ 54,635 00</u>	<u>\$ 54,635 00</u>	<u>\$ 45,679 22</u>

This vote was provided to meet expenses in connection with the Canadian Battlefields Memorials in France and Belgium.

As of March 31, 1947, there were 4 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: H. C. Osborne, \$5,400 (Vote 192, \$1,500; Vote 193, \$1,500; paid by the United Kingdom, \$2,400); D. C. V. Simpson, \$3,060; A. L. Watson, \$4,300 (Vote 193, \$700; paid by the United Kingdom, \$3,600). The amounts charged to the Government of the United Kingdom were in connection with the Imperial War Graves Commission.

D. C. V. Simpson was paid a living allowance of \$7 per diem from July 20, 1946 and received \$1,785.

PENSIONS AND OTHER BENEFITS**Votes 194 to 199 Civil Pensions**

	Estimates	Expenditures
194 Robert Allen	192 50	192 50
195 Walter Pettipas	515 90	515 90
196 Florence Walker	360 00	360 00
197 Arnold Truman Townsend	420 00	420 00
198 Michael Mountain	420 00	420 00
199 Mrs. Alice Smuck	480 00	480 00
	<u>\$ 2,388 40</u>	<u>\$ 2,388 40</u>

These pensions are provided as compensation to former civilian employees of the department who sustained injuries in the performance of their regular duties which resulted in permanent disability; also to families of former civilian employees who were killed in the discharge of their duties.

Annuity to the widow of the late Honourable Norman McLeod Rogers, c. 47, 1940.....	\$ 2,499 96
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Transfers of Pension Contributions, an Act to amend the Militia Pension Act 1901, c. 59, 1946.....	\$ 34,780 32
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An Act to amend the Militia Pension Act, c. 59, 1946, provides for pensions for members of the permanent Services and for their dependents. Contributions to the previous pensions plan which was known as Militia Pensions Act, 1901, were made in the form of pay deductions and credited to Ordinary Revenue, and, as the amendment provides for the voluntary transfer by a contributor from the old to the new pension plan with full credit for his previous contributions, the above expenditure represents transfers of such contributions to the Permanent Services Pension Account—Army (see Insurance, Pension and Guaranty Accounts further on in this section).

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.....	\$ 5,416 00
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NAVAL SERVICES

PENSIONS AND OTHER BENEFITS

Transfers of Pension Contributions, an Act to amend the Militia Pension Act 1901, c. 59, 1946—Naval	\$ 8,005 18
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An Act to amend the Militia Pension Act, c. 59, 1946, provides for pensions for members of the permanent Services and for their dependents. Contributions to the previous pensions plan which was known as Militia Pensions Act, 1901, were made in the form of pay deductions and credited to Ordinary Revenue, and, as the amendment provides for the voluntary transfer by a contributor from the old to the new pension plan with full credit for his previous contributions, the above expenditure represents transfers of such contributions to the Permanent Services Pension Account—Navy (see Insurance, Pension and Guaranty Accounts further on in this section).

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 1,674 00
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AIR SERVICES

Salary of Minister, Department of National Defence Act, c. 136, R.S., as amended.....	\$ 6,962 33
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 1,392 50

Hon. Colin Gibson was paid salary and motor car allowance from April 1 to December 11, 1946.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 350 00
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DEMOBILIZATION AND RECONVERSION
VOTE 569 ARMY AND RELATED SERVICES

Allotments: Army Services

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	7,219,583 00	18,456,031 29	18,021,345 36
A Pay and Allowances	107,598,466 00	121,271,014 78	121,198,345 72
B Travel, Transportation and Freight	27,825,406 00	28,363,683 00	21,878,696 13
C Operating Expenses of Properties	5,013,779 00	5,129,035 00	3,700,262 50
D Construction and Repairs	17,983,523 00	14,369,101 00	11,335,600 52
Clothing, Necessaries and Miscellaneous Stores			
Clothing and Necessaries	8,774,050 00	7,285,915 00	3,748,345 61
Personal Equipment	1,574,750 00	1,767,589 00	42,936 52
Barrack and Hospital Stores and Camp Equipment ..	4,117,782 00	4,026,546 00	1,771,194 87
Laundry Services	1,233,666 00	1,233,666 00	407,332 46
Casual Labour	913,700 00	913,700 00	153,230 15
Armament Stores			
Small Arms	1,639,349 00	1,648,226 00	764,206 19
Machine Guns	3,858,792 00	1,949,024 00	3,710 40
Guns, Howitzers, Mortars, etc.	5,692,647 00	5,726,852 00	2,677,909 22
Miscellaneous Equipment	259,031 00	757,258 00	301,936 99
Mechanical Transport Vehicles and Equipment	7,125,800 00	10,856,811 00	3,810,856 41
Tanks and Armoured Fighting Vehicles	4,700,000 00	1,823,470 00	542,751 76
Engineer Stores and Equipment	2,001,000 00	1,521,172 00	92,509 59
Signal and Wireless Equipment	6,394,192 00	6,474,128 00	2,908,910 41
Ammunition			
Small Arms and Machine Gun Ammunition	1,551,347 00	1,625,225 00	135,840 88
Guns, Howitzers, Mortars and Ammunition	6,034,228 00	6,139,798 00	1,925,416 09
Miscellaneous Ammunition	3,694,718 00	3,747,187 00	2,473,150 47
Operating Costs—Mechanical and Water Transport ..	2,290,656 00	3,088,233 00	1,714,971 58
Food Supplies, Forage, etc.	5,603,611 00	6,839,699 00	3,567,039 82
Medical Supplies and Services	1,528,336 00	1,583,251 00	449,326 64
Dental Supplies and Services	214,076 00	242,871 00	30,559 05
Printing and Stationery	938,177 00	2,271,117 00	1,283,715 16
Training Equipment not provided elsewhere	503,700 00	503,700 00	100,977 82
Special Reserve Releases	20,000,000 00	1,193,000 00	
Capitation Payments	5,654,116 00		
E Sundries—including Telephones, Telegrams and other costs not included in above items	4,699,204 00	5,777,390 19	3,064,799 75
	<u>\$266,637,685 00</u>	<u>\$266,584,693 26</u>	<u>\$208,105,878 07</u>

Civil salaries and wages are those of civilians employed by Army Services, including: surveyors and engineers employed by the Engineer Services; clerks and stenographers in Army offices and ordnance depots; caretakers, firemen and others employed at Army properties. Wages of employees on day labour projects performed by Engineer Services are included in D—Construction and Repairs; wages of personnel employed at ordnance depots as packers, helpers, etc., are included under Casual Labour.

As of March 31, 1947, there were 13,347 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amounts were \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, R. W.	\$ 3,060 00		Bendall, W. (Mar. 31) ..	2,400 00	
Arab, W. M. (Aug. 6) ..	3,120 00		Benson, L. C.	3,120 00	
Atfield, A. E.	4,080 00*		Biberovich, L. (Nov. 30)	2,700 00	
Ayre, P. W. (Mar. 31) ..	2,520 00		Bolduc, A. (May 15) ...	2,460 00	
Babin, W.	2,484 00		Bray, H. G. (Mar. 31) ...	2,484 00	
Baines, B. C.	2,880 00		Bretov, N. (July 15) ...	2,520 00	
Ball, T.	2,484 00		Bridger, W. R. P.	4,680 00	
Ballard, K. (July 29) ...	2,520 00		Brown, A. C.	2,604 00	
Barham, E. W.	3,000 00		Brown, A. H. (Mar. 31) .	2,700 00	
Baron, J. M.	2,880 00		Burke, L. A.	5,785 00	
Beaulieu, G. (Sept. 30) ..	3,300 00		Cameron, G. Y.	2,400 00	
Bee, D. N. (July 15) ...	2,520 00				

(Sept. 24)

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Canniff, F. H.	3,300 00		Houston, E. R.	2,580 00	
Chadwick, A. C.	3,120 00		Inglis, W. S. (Nov. 30) ..	2,880 00	
Chrysler, G. G.	2,400 00		Irvine, H.	3,420 00	395 65
Churchill, F. W.	2,700 00		Jeffrey, W. E. (Jan. 31) ..	2,460 00	
Coldham, F. H.	2,580 00		Johnson, F. A.	2,820 00	
Cook, T. W. (Sept. 20) .	2,400 00		Johnson, T. L. (Jan. 6) .	2,484 00	
Cooper, G. P.	2,700 00*		Langille, R. C.	3,000 00	
Costello, T. L.	3,360 00		Lariscy, W. E.	2,532 00	
Cox, E. M.	4,200 00		Lawson, J. (Dec. 14) ...	2,484 00	
Craig, K. M.	2,700 00		Leblanc, G. J.	2,484 00	
Crawford, A. M.	2,400 00		Lemieux, L. J.	2,820 00	
(May 8)			Levac, L.	2,400 00	
Crawford, J. L.	3,000 00*		Little, M.	4,000 00	
Crepault, L.	2,400 00		Logie, G. H.	3,000 00	
Curtis, C.	2,568 00		Low, C. D.	3,300 00	
Davidson, G.	2,880 00		Lowery, H.	2,700 00	
Davidson, R. D.	3,900 00		Mace, I. A.	3,060 00	
Davidson, W.	3,060 00*		MacKenzie, G. F.	2,820 00	
Davis, C. C.	2,880 00		Mackie, A. S.	2,484 00	
DesRivieres, J. G.	3,240 00		Magowan, G. A.	2,604 00	
Douglas, W.	3,120 00		Majeski, P. (Mar. 31) ..	2,484 00	
Downs, E. E.	2,484 00		Maple, H. E.	4,890 00*	
Dunbar, M. (Jan. 31) ..	2,580 00		Martel, J. E.	2,880 00	
Edwards, G. W. (Feb. 19)	2,880 00	\$ 339 45	Massia, R.	2,580 00	
Emond, P. L.	3,060 00		Mathews, F. (Apr. 15) .	4,200 00	
Evely, W. W.	2,700 00		Mathias, D. J. (Jan. 15) .	2,820 00	457 90
Field, J. B. (Dec. 31) ...	2,460 00		McCullagh, C.	2,508 00	
Fisher, K. C. (Sept. 30) .	4,020 00		McDonald, W.	2,400 00	
Fugere, A.	2,580 00		McFadden, C. (Mar. 31)	2,484 00	
Gammelsiter, R. B.	2,580 00		McIntyre, W. H. (July 16)	2,520 00	
Gauthier, J. A.	3,000 00		McKeen, H. C.	2,664 00	
Gelley, T. F.	3,780 00		McKenzie, W. E.	2,520 00	
Gerrard, A. (July 2)	2,400 00		(July 10)		
Giguere, E.	2,580 00		McLay, M.	2,508 00	
Giles, M. H. (June 30) .	2,424 00		McLean, L.	2,400 00	
Glaven, P. (Mar. 31) ...	2,400 00		McLellan, J. F.	2,532 00	
Good, M. M.	2,484 00		McNab, R.	2,580 00	
Gordon, A.	2,592 00		McNaughton, R.	2,532 00	
Gorman, H. M.	2,580 00		(Dec. 4)		
Gosselin, M. J. B.	2,400 00*		Mercer, W.	2,592 00	
(July 31)			Miglan, R.	2,916 00	
Grant, J. B.	2,580 00*		Mignault, C. L.	2,880 00	
Grant, L. F. (Sept. 30) .	3,780 00		Mitchell, E. A.	2,424 00	
Greszczyzyn, J.	2,592 00		Morris, R. M.	2,532 00	
Griffith, E. (July 22) ...	2,520 00		Morrison, D. M. (June 22)	2,880 00	
Griffith, T. (July 22) ...	2,520 00		Morsh, J. E. (Sept. 30) .	4,400 00	
Guindon, J. L. P.	2,460 00		Mullan, D. (Feb. 1) ...	2,580 00	
Haemmerle, A. R.	2,520 00		Newis, C. A. (Mar. 31) .	2,400 00	
(Apr. 30)			Nicholson, R. A. V.	2,880 00	
Hall, F. (Mar. 31)	2,916 00		Nickerson, A. W.	2,484 00	
Hamel, R. (Sept. 19) ...	3,240 00		Nightingale, G. H.	2,400 00	
Hands, H. M.	2,640 00		(Apr. 8)		
Harrison, B. C.	3,900 00	497 29	Noble, G. A.	3,000 00	
Hay, J. C.	3,600 00		Palmer, W. M. (Nov. 4) .	2,400 00	
Hayward, H. J.	2,700 00		Pennie, D. M. (Apr. 30) .	2,400 00	
Heath, H. W.	3,660 00*		Perryman, G. P. (Jan. 18)	2,700 00	
Heatley, A. E.	2,580 00		Petrie, M. (May 24) ...	3,300 00	
Hemsworth, A. D.	2,664 00		Piche, E. J.	2,820 00	
Heppenstall, E. E.	3,120 00		Pierce, F.	2,484 00	
Hesketh, H. I.	2,484 00		Pinel, W. R. (Oct. 31) ...	2,400 00	
Hewitt, F. W.	2,880 00		Plamondon, E. A.	3,600 00	
Hickson, T.	2,880 00		Prosser, F. L.	3,900 00	
Hiltz, F.	2,484 00		Pye, E.	3,204 00*	
Hiscock, H. W.	3,600 00		Rabkin, E. (July 31) ...	2,400 00	
Hooke, H. W.	3,120 00		Rahy, P. A.	2,460 00	
Horiuchi, J. H. (July 6) .	2,520 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Radbourne, A. L.	2,580 00		Temple, F. G. (Mar. 31) .	3,120 00	
Rading, F. B.	2,484 00		Thompson, R. J. (Feb. 20)	2,400 00	
Ragsdale, J. E. (Mar. 31)	2,580 00		Thorburn, H. B.	2,532 00	
Relf, L. P. (Mar. 31) ..	2,400 00		(Mar. 31)		
Richer, M. (Jan. 26)	2,400 00		Thorpe, W. H.	2,700 00	
Roberts, R. R.	2,700 00		Tupholme, W. E.	2,460 00	
Robertson, B.	2,580 00		Turner, C. R. M.	2,824 00*	
Robertson, G.	2,580 00		Tweed, W.	2,400 00	
Rochester, G. F.	2,460 00		Vigder, J. S. (Sept. 30) ..	3,300 00	
Ross, W. D.	2,580 00		Walker, J. E.	2,520 00	
Ruxton, J. L.	2,460 00		Walsh, W. J. (July 31)	3,300 00	
Ryan, W. J. (Dec. 31) ..	2,640 00		Webb, E. (May 31)	3,060 00	
Saint Loup, P. P.	2,520 00		Webster, F. T. H.	2,760 00	
(Oct. 15)			(July 6)		
Schibild, W. J.	2,400 00		White, J. J. R.	2,700 00	
(Mar. 31)			Willmets, H. G.	3,900 00	
Shephard, A. H.	2,400 00		Young, J. M.	2,400 00	
(Sept. 8)			Young, P. (Mar. 31)	2,700 00	
Smith, L. A. (Sept. 30) .	2,700 00		Daily Rates:		
Smith, M. E.	2,484 00		†Collingwood, L. H. ...	12 00	
Spitzer, V. H.	2,580 00	446 02	(May 15)		
Springbett, B. M.	3,000 00		†Petrie, J. P.	16 00	
(Sept. 30)			(May 15)		
Stead, R. A. (Mar. 31) ..	2,880 00		†Simons, W. H.	12 00	
Surgeoner, A.	2,592 00		(May 18)		
Sutherland, W. L.	2,532 00		†Wright, C. P.	12 00	
Swallow, S. E. (Apr. 9)			(May 27)		
(plus living allowance, \$7 per diem)	6,000 00				

† Total salary received by L. H. Collingwood was \$540; J. P. Petrie, \$720; W. H. Simons, \$576; C. P. Wright, \$684.

The following employees, whose salary rates were under \$2,400 on March 31, 1947, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: W. J. Blomely, \$342.54; D. E. Bosien, \$396.69; J. Cade, \$451.70; E. P. Cochrane, \$334.75; D. S. Fenton, \$376.88; J. H. Flett, \$310.05; R. G. Gravel, \$404.55; R. M. Hobby*; O. Maass, \$1,052.25; R. Macaulay, \$460; G. Moran, \$412.80; R. Morford, \$534.71; W. Mowbray, \$420.65; F. Nadon, \$394.71; L. A. Parr, \$303.10; B. K. Shaw, \$450.48; E. Stephens, \$406.35; W. A. Stevenson, \$550.15; G. Sutherland, \$572; P. S. Tasse*; O. E. Wallace*; A. Wright, \$448.85.

* Included under Departmental Administration Allotments.

A *Pay and Allowances.* Pay and allowances issued to Reserve Army, \$2,474,713.49; pay issued to service personnel, including Canadian Army Active Force effective October 1, 1946, \$56,834,627.91; assigned pay, \$14,135,884.63; dependents' allowances, \$18,150,897.69; rehabilitation grants, \$14,246,002.38; outfit allowances, \$19,818.81; clothing allowances on discharge, \$15,336,400.81.

B *Travel, Transportation and Freight.* This amount is the total of transportation expenses in connection with the movement of personnel at home and abroad. Certain details thereof in respect of civilian employees are given in the preceding salary list and comments. Transportation expenses of the Reserve Army amounted to \$91,719.26.

C *Operating Expenses of Properties.* The main items are: fuel, \$2,092,047.85; light, power and water, \$1,490,667.99; sanitary services, \$66,334.12.

D *Construction and Repairs.* Details of contracts of \$5,000 or over for construction, improvements and maintenance of works, buildings and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1946-47	Payments to date
<i>Newfoundland</i>			
E. G. M. Cape and Company			
(a) Construction of various buildings, etc.	\$ 969,307 96	\$ 975 00	\$ 969,307 96(f)
(a) " " " " " "	2,482,341 18	1,500 00	2,482,341 18(f)
(a) " " " " " "	41,738 97	80 00	41,738 97(f)
(a) " " " " " "	697,899 78	170 00	697,899 78(f)

Contractor Project and Location	Amount of Contract	Payments 1946-47	Payments to date
<i>Nova Scotia</i>			
Acadia Construction Company Ltd.			
(a) Replacement of walls and windows of the Royal Canadian Electrical and Mechanical Engineers garage, Willow Park, Halifax	28,368 03	17,677 91	28,368 03(f)
Paving of roadways and parking areas at Willow Park Ordnance Depot, Halifax	64,525 68	13,688 68	64,525 68(f)
James Donahue, Ltd.			
Re-roofing of Royal Canadian Electrical and Mechanical Engineers workshop buildings at Willow Park, Halifax	12,385 00	12,385 00	12,385 00(f)
Fundy Construction Co., Ltd.			
Construction of accommodation at Windsor	1,937,207 41	19,973 51	1,937,207 41(f)
Construction of a bakery, type "E" at Halifax ...	59,721 25	5,325 00	59,721 25(f)
Horton Steel Works Ltd.			
Construction of steel water tank and tower at Willow Park, Halifax	18,053 35	803 35	18,053 35(f)
James N. Kenney			
Construction of Royal Canadian Ordnance Corps Depot, Willow Park, Halifax	941,131 78	111,826 34	941,131 78(f)
R. K. MacDonald			
Construction of roads, etc., Johnstown	79,742 80	1,074 92	79,742 80(f)
Municipal Spraying and Contracting Co., Ltd.			
Construction of a transit storage building at Debert	24,290 85	10,603 00	23,050 00
<i>New Brunswick</i>			
Central Construction Company			
Construction of a three target rifle range, Bathurst	8,038 99	6,972 69	6,972 69
Construction of rifle range, French Cove	8,927 96	7,364 25	7,364 25
Province of New Brunswick			
(a, d) Repairs to dyke protecting Saints Rest Rifle Range, Saint John	30,000 00	30,000 00	30,000 00
Municipality of the City and County of Saint John			
Construction of water and sewerage system, East Saint John	16,970 70	16,970 70	16,970 70(f)
<i>Quebec</i>			
Canadian Hoffman Machinery Co.			
Installation of laundry equipment, Montreal Military Hospital	50,142 00	37,640 61	37,640 61
Combustion Engineering Corporation			
Supply and installation of one underfeed stoker, heavy duty, steam driven, for one 500-horsepower boiler in the central heating plant, Royal Canadian Ordnance Corps Depot, Longue Pointe	6,500 00	1,175 56	6,500 00(f)
Connolly and Twizell, Ltd.			
Installation of new boiler in the central heating plant, Ordnance Depot, Longue Pointe	24,208 00	3,074 41	24,208 00(f)
Dominion Electric Protection Co.			
Installation of fire alarm system, Longue Pointe.	9,437 00	9,437 00	9,437 00(f)
Charles Duranceau Ltd.			
Repairs to platforms of storage building, Longue Pointe	6,116 00	6,116 00	6,116 00(f)
Asphalt surfacing of roads and storage areas, Longue Pointe	60,230 78	31,935 44	60,230 78(f)
Frost Steel and Wire Co., Ltd.			
Supply and construction of an 8 foot watchman fence, Longue Pointe	13,786 83	13,786 83	13,786 83(f)
M. H. N. Gruner Company			
Alternations and additions to laundry and alternative treatment of floor finish in laundry, Montreal Military Hospital	21,645 00	8,825 00	16,115 00

Contractor Project and Location	Amount of Contract	Payments 1946-47	Payments to date
A. Janin and Co., Ltd.			
Construction of stores buildings No's. 9 and 11 at Longue Pointe Ordnance Depot, Montreal ..	1,224,360 72	352 00	1,224,360 72(f)
(a) Alterations to Nazareth Institute, Montreal ...	909,553 18	1,930 03	909,553 18(f)
J. A. Pelletier			
Interior painting of married quarters at St. Johns' Barracks	5,182 00	5,182 00	5,182 00(f)
Jean Paul Trahan			
Plastering work in officers block, St. Johns' Barracks	5,841 25	5,841 25	5,841 25(f)
Alterations and improvements necessary to accom- modate Headquarters Quebec Command at St. Johns' Barracks	21,123 38	21,123 38	21,123 38(f)
<i>Ontario</i>			
W. C. Brennan Contracting Co.			
Construction of administration buildings, Camp Borden	131,737 00	57,302 10	57,302 10
Construction of a heating plant and equipment for the operational mechanical engineering work- shops at Camp Borden	112,513 89	11,251 39	112,513 89(f)
Construction of Ordnance Mechanical Engineers workshop, Camp Borden	367,119 03	91 50	367,119 03(f)
Canadian Comstock Company, Ltd.			
(a) Supply and installation of electrical work in buildings of the Crumlin Air Station, London ..	35,751 49	3,781 42	35,751 49(f)
(a) Supply and installation of electrical work in buildings of the Malton Air Station, Malton ..	19,697 98	8,279 99	19,697 98(f)
Cober Elevator Mfg. Co.			
Supply and installation of a passenger elevator, Chorley Park Military Hospital, Toronto	9,200 00	1,460 00	9,200 00(f)
Doran Construction Co., Ltd.			
(a, c) Construction of communication laboratory build- ing for Royal Canadian Corps of Signals, National Research Council, Montreal Road, Ottawa	398,506 77	369 71	398,506 77(f)
(a) Alterations and additions to the Woods and Canadian Buildings, Ottawa	340,603 63	300 86	340,603 63(f)
(a) Alterations to the militia stores building, Cartier Square, Ottawa	140,626 86	2,244 46	140,626 86(f)
Johnson Bros. Co., Ltd.			
(b) Construction of nurses' quarters at Canadian Infantry Training Centre, Camp Ipperwash ...	22,767 23	1,693 23	22,767 23(f)
Keyes Supply Co., Ltd.			
Construction of a cold and humidity test chamber in the communication laboratory, National Research Council, Montreal Road, Ottawa ...	18,464 48	3,746 51	18,464 48(f)
Northern Electric Co.			
(b) Supply and installation of fire alarm system, Camp Borden	34,041 64	2,748 64	34,041 64(f)
Otis-Fensom Elevator Co., Ltd.			
Supply and installation of two passenger elevators, Johnson Building, Front St., Toronto	34,765 00	14,848 01	34,765 00(f)
Reg. H. Steen, Ltd.			
Supply and installation of heating systems in the armouries at:			
Peterborough	13,776 00	12,159 00	12,159 00
Napanee	8,954 00	7,312 50	7,312 50
Picton	9,372 00	6,367 50	6,367 50
M. Sullivan and Son, Ltd.			
Construction of building at Kingston	8,947 00	2,907 77	8,947 00(f)
Williams Brothers, Ltd.			
Re-construction of water supply system at Royal Military College, Kingston	16,260 00	3,089 40	16,260 00(f)

Contractor Project and Location	Amount of Contract	Payments 1946-47	Payments to date
<i>Manitoba</i>			
Claydon Co., Ltd. Construction of a transmitter building, Winnipeg Radio Station	38,021 00	28,228 32	33,609 96
Otis-Fensom Elevator Co., Ltd. Installation of an elevator in Roblin Building, Fort Osborne Barracks, Winnipeg	11,659 00	11,650 00	11,650 00(f)
<i>Saskatchewan</i>			
J. M. Rybka Interior painting of drill hall, Prince Albert	8,167 75	8,167 75	8,167 75(f)
Sun Electrical Co. Electric wiring at Dundurn Camp	6,250 00	4,190 00	4,190 00
<i>Alberta</i>			
Canadian Bridge Co., Ltd. (b) Erection of 5 pairs of 300-foot self supporting towers at Edmonton and various places	72,271 84	72,271 84	72,271 84(f)
S. Cheetham Re-roofing Mewals Armoury, Calgary	10,129 00	5,169 60	5,169 60
Dutton Bros. and Co. Sub-surface drainage systems for the parade ground at Currie Barracks, Calgary	12,803 10	7,177 50	7,177 50
H. G. MacDonald and Co., Ltd. Construction of a storage warehouse, Edmonton, and substitute oil burning boiler in lieu of gas fired boiler originally specified	26,787 00	17,235 00	17,235 00
Construction of a transmitter building and a receiving and headquarters building, Edmonton	87,138 14	14,422 81	87,138 14(f)
S. E. Noble (a) Installation of electrical work in buildings of the Jesuit College, Edmonton	35,231 39	5,230 38	35,231 39(f)
Standard Gravel and Surfacing Co., Ltd. Surfacing parade grounds, Currie Barracks, Calgary	25,401 50	3,170 25	4,250 25
<i>British Columbia</i>			
Canadian Wood Pipe and Tanks, Limited Supply and erection of 60 foot tower and platform complete with footings, also erect and paint 40,000 gallon water tank at Burnaby Health and Occupational Centre	5,625 00	5,625 00	5,625 00(f)
Northern Construction Co. and J. W. Stewart, Ltd. (a) Construction of 400-bed Military Hospital, Van- couver	726,759 41	10,437 29	726,759 41(f)
(f) Includes final payment.			
(a) Cost plus fixed fee contracts.			
(b) Cost plus 5% contracts.			
(c) Of this amount, \$35,283.60 was recovered from National Research Council representing 50% of the cost of the cafeteria building.			
(d) P.C. 2721, July 3, 1946, authorized the amount of \$30,000 to be advanced to the Province of New Brunswick which is to supervise the work. The Department of National Defence share is to be $\frac{1}{3}$ and is not to exceed the \$30,000, the balance of $\frac{2}{3}$ is to be provided by the Province and land owners. Total costs have not been established to date.			
E <i>Sundries</i> . Included in this amount are the following items: telephone services, \$236,771.20; telephone tolls, \$314,886.81; telegraph services, \$138,415.71; miscellaneous communication services, including teletype services, \$194,355.37; compensation for damage to property and person, \$380,533.01; miscellaneous professional and special services, \$46,244.03; photo and motion picture equipment, materials and chemicals, \$19,172.82; postage, rental of post office boxes and meter postal machines, \$181,595.40; medals, decorations and engraving, \$342,590.54; loss on exchange, \$271,393.53; miscellaneous, \$145,349.93.			

Allotments: Departmental Administration

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	1,012,306 00	1,012,306 00	947,217 41
Pay and Allowances	200,000 00	200,000 00	93,977 47
Travel, Transportation and Freight	30,000 00	30,000 00	16,216 70
Printing and Stationery	50,000 00	50,000 00	13,395 53
Sundries, including postage, telephones and telegraph and Minister's railway car expenses	57,694 00	57,694 00	27,341 35
	<u>\$1,350,000 00</u>	<u>\$1,350,000 00</u>	<u>\$1,098,148 46</u>

These expenditures were made in respect of the salaries, wages, military pay and allowances, travelling expenses, and sundry administrative expenses of the Minister's Office, including those of the Minister's military secretary, military assistant, private secretary and staff, the Deputy Minister's office and others associated therewith.

As of March 31, 1947, there were 442 civilian employees being paid from this account. Those receiving salaries at annual rate of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abbott, The Hon. D. C. .	**	\$ 2,670 76	Kreps, W. H.	3,000 00	
Claxton, The Hon. Brooke	**	2,501 35	Laplace, A. (Feb. 28)...	2,400 00	
Ross, A., Associate Deputy			Laverne, J. R.	3,540 00*	
Minister	\$ 10,000 00	926 48	Lester, P. L. (Mar. 31)...	2,400 00	
Mathieu, J. E. G. P., Asso-			Littlefield, F. W.	2,484 00*	
ciate Deputy Minister..	8,000 00		Lyons, J. M.	2,724 00*	
Brown, R. P., Financial			Maingot, A. J.	3,120 00	
Superintendent	6,300 00*		McDonald, J. H.	5,000 00	
Campbell, B. B. S., Assis-			McKenzie, D. C.	5,000 00	836 39
tant Deputy Minister..	6,000 00		Messenger, J. H.	3,420 00*	
Ainger, A. E. A. (Feb. 28)	4,080 00		Miller, S. L.	4,620 00	
Allen, R. M. (Mar. 31)...	2,460 00		Milne, A.	3,690 00*	
Baxter, R. (June 30) ...	2,400 00		Morgan, H. I.	2,580 00	
Beaulne, L. E.	3,120 00		Noel, E.	2,580 00*	
Brown, A. J.	2,460 00		O'Hagan, J. H. H.	3,420 00*	
Burns, H. M. (May 18) ..	2,400 00		Oliver, D. K.	2,460 00	
Campbell, W. G.	2,700 00		Quimet, E. G.	2,544 00*	
Campfield, O. G. (July 27)	2,400 00		Packman, A. J.	4,860 00*	
Charbonneau, J. A. F. ...	2,484 00*		Palen, F. A.	3,060 00	
Coote, H. R.	2,700 00		Pearce, P. A.	2,484 00*	
Delaney, M. E.	2,580 00		Perrin, H. E.	3,780 00*	
Denis, J. L.	2,580 00		Phillips, E. C.	4,500 00*	517 10
Dostaler, J. P.	2,484 00*		Pipe, H. M.	2,460 00	
Dunn, I.	3,000 00		Rankin, T. B. G.	3,180 00*	
Dunne, G. W.	5,500 00		(Mar. 31)		
Durham, M. T.	2,460 00		Royer, L. O. N.	2,724 00*	
Ferguson, J. C. (Jan. 6) ..	2,580 00		Seager, J. C. (Feb. 8)...	2,700 00	
FitzPatrick, L. V.	2,580 00		Smith, F. E. (Aug. 31)...	2,400 00	
Foley, M. P.	2,940 00*		Tasse, P. S. (Mar. 31)...	2,880 00	459 70†
Forbes, D.	2,460 00		Tremblay, A. L.	2,484 00*	
Gagnon, J. F. F.	2,454 00*		Trottier, B. R.	3,084 00*	
Gordon, T. R.	2,484 00*		Turnbull, W. B.	2,460 00	
Gregg, H. L. C.	2,460 00		Wallace, O. E.	2,580 00	599 98†
Halpin, M. A.	2,424 00*		Warren, O. J.	2,484 00*	
Harris, T. P.	2,460 00		Welton, J. S.	3,120 00	
Hilchey, W. B.	2,460 00		Whatley, R.	5,280 00	
Hobby, R. M. (Mar. 31) ..	2,880 00	506 91‡	Wood, W. P. (Dec. 7)...	3,600 00	
Hodgson, E.	2,664 00		Young, E. G.	3,120 00*	
Hunter, G. R. (Dec. 31) ..	5,000 00		Daily Rates:		
Killeen, G.	4,500 00*		†Gladwin, A.	10 00	
Kincaid, E.	3,180 00*		†Hewer, I. B.	10 00	949 59

**For salaries see page N-14.

†Total salaries received were: A. Gladwin, \$100; I. B. Hewer, \$2,480.

‡These items were charged to Army Services Allotments.

Allotments: Experimental Station—Suffield

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	80,000 00	180,000 00	111,761 48
Pay and Allowances	422,320 00	307,320 00	282,888 44
Travel, Transportation and Freight	45,000 00	45,000 00	41,274 30
Operating Expenses of Properties	15,000 00	15,000 00	11,970 28
Construction and Repairs	30,000 00	71,000 00	63,080 67
Machine Shop and Special Field Experimental Equipment and Materials	30,000 00	30,000 00	11,711 64
Mechanical Transport and Vehicles	20,000 00	20,000 00	17,528 44
A Gun, Howitzers, Mortar Ammunition	80,000 00	80,000 00	13,577 43
Miscellaneous Ammunition	125,000 00	89,000 00	15,996 38
Clothing and Necessaries	30,000 00	30,000 00	18,699 42
Personal Supplies	10,000 00	10,000 00	900 95
Barrack and Hospital Stores:			
Camp Equipment	13,000 00	13,000 00	5,944 25
Laundry Services	3,300 00	3,300 00	2,099 85
Laboratory Supplies and Equipment	80,000 00	80,000 00	50,120 28
Experimental Animals	20,000 00	20,000 00	4,551 42
Operating Cost of Mechanical Transport	10,000 00	19,000 00	16,059 01
Supplies—Food, Forage, etc.	82,000 00	82,000 00	42,981 23
Medical Supplies and Services	5,000 00	5,000 00	1,250 14
Dental Stores and Services	900 00	900 00	167 54
Printing and Stationery	7,000 00	8,000 00	7,544 31
Communication Services	8,000 00	8,000 00	6,534 15
Sundries	7,000 00	7,000 00	997 94
	<u>\$1,123,520 00</u>	<u>\$1,123,520 00</u>	<u>\$ 727,639 60</u>

These allotments provide for the cost of operating this station.

As at March 31, 1947, there were 70 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: J. J. R. Campbell, \$3,500 (May 7); D. E. Davids, \$2,772; H. C. Graham, \$3,500; W. W. Hopewell, \$3,000; P. H. Johnston, \$3,000; J. C. Mulligan, \$2,600; J. C. Paterson, \$2,400; A. C. Phillips, \$3,000; B. A. Richardson, \$3,000; D. B. W. Robinson, \$3,500 (Aug. 26); D. C. Rose, \$6,800; H. Stonier-Hamnet, \$3,000; A. J. Wood, \$4,500.

D. C. Rose received travelling expenses of \$478.11 from Vote 571.

A An advance of \$502.50 to the Government of the United States of America on a special purchase of bombs was not liquidated at the close of the current fiscal year.

Allotments: Internment Operations and Refugee Camps

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	200 00	13,751 71	13,751 71
Pay and Allowances	22,264 00	49,715 22	49,715 22
Travel, Transportation and Freight	13,029 00	7,029 00	4,627 53
Construction and Repairs	1,000 00	853 46	853 46
Operating Expenses of Properties	9,400 00	1,823 04	1,823 04
Clothing and Necessaries	4,125 00	17,701 96	17,664 00
Personal Equipment	280 00		
Barrack, Camp and Miscellaneous Stores	5,464 00	1,183 71	1,183 71
Small Arms including Machine Guns	810 00		
Mechanical Transport Vehicles and Equipment	450 00	618 36	618 36
Small Arms and Machine Gun Ammunition	100 00		
Operating Costs of Mechanical and Water Transport	300 00	465 82	465 82
Supplies—Food, Forage, etc.	32,850 00	21,349 96	21,349 96
Medical Supplies and Services	1,476 00	527 60	527 60
Dental Supplies and Services	234 00	1,182 40	1,082 00
Printing and Stationery	698 00	895 98	895 98
Sundries	2,800 00	21,373 52	20,910 77
	<u>\$ 95,480 00</u>	<u>\$ 138,471 74</u>	<u>\$ 135,469 16</u>

These allotments provide for expenses in connection with the supervision and implementation of the policy of the Canadian Government in respect of the guarding, discipline, control, censorship of mail, and welfare of prisoners of war, internees and refugees, and the maintenance and operation of all camps.

The above expenditures represent the Canadian costs, as those in connection with the United Kingdom refugees, and prisoners of war from the United Kingdom are charged to United Kingdom—Army under Open Accounts (see further on in this section).

By agreement, Canada bears the cost of all military guards posted to internment camps.

As of March 31, 1947, there were 9 civilian employees being paid from this account. H. J. Leigh was receiving a salary at an annual rate of \$2,460 to date of separation (July 22).

Allotments: Dependents' Allowances Board

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	400,000 00	400,000 00	346,204 49
Remuneration—Board Members and District Representatives.	68,000 00	68,000 00	35,576 63
Travel, Transportation and Freight	7,500 00	7,500 00	272 20
Printing, Stationery and Office Equipment	12,000 00	12,000 00	791 96
A Investigation and Verification	31,000 00	31,000 00	5,503 01
Sundries	7,500 00	7,500 00	1,169 97
	<u>\$ 526,000 00</u>	<u>\$ 526,000 00</u>	<u>\$ 389,518 26</u>

The Board is charged with the administration of the Financial Regulations and Instructions governing the payments of dependents' allowances.

As of March 31, 1947, there were 91 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: R. O. G. Bennett, \$6,000 (Oct. 31); L. J. Carey, \$3,600; D. F. Colton, \$2,460 (Mar. 9); G. M. Farquharson, \$2,460; R. Harvey, \$2,400 (Sept. 22); M. N. O'Brien, \$2,460; H. E. Whiffin, \$2,700.

A These investigations, made mainly by the Department of Veterans Affairs, were for the purpose of establishing the eligibility of dependents.

Allotments: Dependents' Supplementary Grants Fund

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	270,000 00	270,000 00	183,997 01
Travel, Transportation and Freight	5,000 00	10,000 00	6,788 08
Sundries, including Rentals, Communication Services and cost of Investigations	125,000 00	125,000 00	86,605 61
Supplementary Grants and Assistance—			
To Dependents of Navy Personnel	200,000 00	200,000 00	122,343 73
To Dependents of Army Personnel	1,900,000 00	1,900,000 00	1,182,458 91
To Dependents of Air Force Personnel	300,000 00	295,000 00	209,162 84
	<u>\$2,800,000 00</u>	<u>\$2,800,000 00</u>	<u>\$1,791,356 18</u>

The Dependents' Board of Trustees, with headquarters at Ottawa, operates under authority of the Minister of National Defence by virtue of the Dependents' Board of Trustees Order, P.C. 9239, December 2, 1943, replacing P.C. 18 dated January 2, 1942, and amendments thereto. This Board administers the Dependents' Supplementary Grants Fund and is authorized to grant, in special cases of difficulty and hardship, supplementary assistance to qualified dependents, i.e., those who have qualified for marriage or dependents' allowances, of members of the Canadian Armed Forces below the rank of warrant officer, Class I. Such assistance is granted only after investigation of individual applications by competent welfare agencies or by other investigators approved by the Board.

The Board is composed of a chairman and nine members, all of whom, other than the executive secretary, serve without remuneration.

The Board operated through 21 regional Dependents' Advisory Committees in Canada and 1 in the United Kingdom, each with a specifically defined area of jurisdiction. The regional Committees in Canada ceased operations on October 31, 1946, and the one in the United Kingdom on January 31, 1947.

Relief disbursed on behalf of the Armed Services personnel consists of recurring and non-recurring payments. Recurring payments are continuous supplementary grants, an example of the use of which would be the education of a dependent. Non-recurring payments consist of grants to meet exigencies such as illness, accident, death, loss by fire or other necessitous conditions.

As at March 31, 1947, there were 17 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: E. L. Brittain, \$2,580; G. L. Fulford, \$2,880 (Oct. 16); M. L. Gordon, \$2,880 (Feb. 14); F. I. Jackson, \$2,580 (Oct. 2); M. E. J. Lawson, \$3,900 (Jan. 15); A. E. G. Mann, \$2,580 (Jan. 31); J. A. Morrison, \$2,880 (Feb. 11); J. M. Riddell, \$2,880 (Dec. 24).

Travelling expenses of \$300 or over were paid to E. L. Brittain, \$624.04 and J. Pembroke, \$539.18.

Allotments: Inspection Board of Canada

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	2,288,000 00	2,288,000 00	2,067,951 93
Pay and Allowances	212,000 00	212,000 00	136,984 09
Travel, Transportation and Freight	110,000 00	110,000 00	80,378 96
Construction and Repairs	77,000 00	77,000 00	13,688 27
Operating Expenses of Properties	40,000 00	40,000 00	30,999 16
Personnel Supplies and Services	206,000 00	206,000 00	77,299 12
Printing and Stationery	13,000 00	13,000 00	6,868 62
Sundries	287,000 00	287,000 00	57,583 53
Outstanding Liabilities at March 31, 1946	1,864,000 00	1,864,000 00	347,258 46
	<u>\$5,097,000 00</u>	<u>\$5,097,000 00</u>	<u>\$2,819,012 14</u>

Prior to April 1, 1946, the duties of inspecting and certifying munitions and supplies on behalf of the governments of the United Kingdom and Canada, and of acting as agents of the contracting governments were carried out by a Board, known as "The Inspection Board of the United Kingdom and Canada".

In article 3 (b) of the agreement with the Government of the United Kingdom relating to the settlement of war claims between the two Governments, it was stated that the settlement covered by this agreement included without limitation thereto "All claims arising out of the operation of the Inspection Board of the United Kingdom and Canada and in this case the period covered by the settlement shall extend to March 31, 1946, the Government of Canada taking over all the assets and liabilities of the Board as of that date."

Arising from the provisions of the above agreement, the Board was dissolved as of March 31, 1946, under authority of P.C. 1206, March 29, 1946. This order in council also directed that there should be established a Board known as the Inspection Board of Canada, as it was considered in the public interest that the Canadian Government assume responsibility for such inspection and certification as had heretofore been carried out by the Board.

As of March 31, 1947, there were 731 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amounts were \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, E.	\$ 2,880 00	\$ 681 47	Boyd, F. W.	3,000 00	404 50
Adams, E. V.	3,300 00	401 40	Brackenbury, G. T.	2,580 00	
Aird, H. L. (Mar. 31)....	3,000 00		(Feb. 28)		
Andrews, M.	2,400 00	1,082 11	Bradley, G. L.	2,580 00	475 60
Arnott, H. M.	2,520 00		Brethour, J. H.	2,580 00	
Ashton, G. H. (Mar. 31).	3,000 00		Britton, H. W. (Mar. 18).	2,880 00	
Baird, J.	2,520 00		Brown, A. H. (June 30) ..	6,000 00	
Ball, P. H.	2,580 00		Brown, W.	2,400 00	
Barnard, G. A.	2,400 00	352 55	Brunet, J. (Mar. 13)....	2,520 00	
Beal, S. P.	3,000 00	377 90	Brunette, C. L. J.	3,600 00	
Begg, C. E.	2,580 00		(Mar. 31)		
Bertram, H. A. (Mar. 31)	3,600 00		Buckthought, H. R.	2,820 00	
Bisgard, W. J. (Mar. 31).	2,520 00		Cabana, C. (Mar. 31)....	2,400 00	
Blackwell, J. E. (Mar. 29)	2,580 00		Cameron, A. H.	2,520 00	
Boily, C.	2,580 00		Cameron, F. W. (Feb. 28)	2,580 00	
Boivin, J. A.	2,580 00		Carmichael, A. (Mar. 31).	3,600 00	
Bonney, C. R. (Mar. 31).	2,520 00	728 05	Carter, C.	2,700 00	
Booth, S. J. (Mar. 31)....	2,880 00	380 12	Charette, A.	2,700 00	
Bourke, F. A.	2,880 00		Chatland, J. (Mar. 31)...	2,400 00	
Bowen, B. C.	2,820 00		Clarke, W. R.	3,900 00	1,055 59

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cluff, A. C. (Sept. 1).....	3,750 00		Herbert, A. (Mar. 31) ..	2,520 00	
Coll. J. (Oct. 1).....	3,000 00		Heron, B. O. (Feb. 15) ..	4,200 00	
Collinge, R. H. (Dec. 31)	3,120 00		Hilborn, W. W. (Jan. 22) .	3,000 00	
Cook, J. E.	2,880 00		Hoey, J. B. (Mar. 31) ..	2,400 00	
Cookman, O. A.	2,880 00		Hogue, E. (Mar. 29) ...	2,400 00	400 74
Cork, J.	2,820 00		Holgate, P. B.	3,900 00	321 34
Cornell, G. (Mar. 31)....	2,400 00		Hoyles, G. H. (Mar. 31) .	2,820 00	
Corrigan, J. H. (Mar. 31)	2,400 00		Humphries, E. W.	3,600 00	
Cowan, R. F.	3,000 00		Ingles, J. C. (Mar. 31) ..	2,700 00	
Cross, F. M.	2,880 00		Irvine, W. E. (Mar. 29) .	2,580 00	
Davis, W. G.	2,520 00		Irwin, A. J.	3,000 00	
Day, A. G. (July 2).....	3,300 00		Jefferson, H. W.	2,580 00	
Domina, H. L. (Aug. 31) .	3,300 00		Jessop, F. R. (Mar. 31) .	2,580 00	
Downey, M.	3,000 00	500 61	Johnson, R.	2,700 00	
Dranfield, B.	3,000 00		Keliher, R.	2,580 00	
Dufault, G. J.	2,580 00		Kemp, J. T. (July 6) ...	3,300 00	
Dundon, J. G.	2,580 00		Kennedy, J. W. (June 15)	3,600 00	
Dunn, G. S.	2,580 00		Keyes, S. (Apr. 26)	3,600 00	
Dyer, J. A.	3,600 00		Kingston, F.	2,580 00	
Eagle, J. G. (Mar. 31)....	2,400 00		Lafontaine, J. M.	2,400 00	
Earle, L.	2,400 00		(Feb. 19)		
Eccles, J. C.	3,240 00	389 13	Laframboise, J. L.	2,520 00	
Edey, R. M.	2,820 00		(Mar. 31)		
Edwards, C. A. (Mar. 31)	2,520 00		Laframboise, P. E.	3,600 00	
Elson, J. H. (Mar. 31) ..	2,820 00		(May 4)		
Farmer, J. P. (Mar. 19) .	2,520 00		Lajoie, E. (Mar. 31) ...	3,000 00	
Fauteux, J. R.	3,450 00		Lamoureux, M.	2,400 00	
(Sept. 14)			(Mar. 31)		
Ferguson, J.	2,520 00		Lancaster, H. (Mar. 22) .	2,400 00	
Fetterley, F. K.	2,580 00		Landon, P. P.	2,580 00	
Fink, N. H.	3,900 00		Laporte, W. J. A. (Feb. 2)	2,580 00	
Fisher, D. A. (Mar. 29) .	3,000 00		Larose, R. (Mar. 31) ...	2,520 00	
Flagler, W. L.	3,000 00		Lavigne, F. (Mar. 31) ..	2,400 00	
Fleming, A. (Mar. 31) ..	2,520 00		Leeder, A. C. (Mar. 31) .	2,520 00	
Fleming, F. (Aug. 16) ..	2,460 00		Lefevre, H. A.	2,880 00	
Francis, D. (Nov. 29) ..	2,580 00		Leitch, W. M.	2,820 00	
Fraser, C. H. (Nov. 9) ..	3,600 00		Lennie, J. D. (Mar. 31) .	2,820 00	418 70
Fraser, D.	2,580 00		Lewis, E. (Mar. 31)	2,580 00	
Fulmer, A. L. (July 11) .	2,520 00		Lowell, C. G.	3,600 00	
Gaitens, D. M.	2,580 00		Lunan, N. G. (Mar. 31) ..	2,520 00	
Garvin, H. E. (Mar. 31) .	2,880 00		Lyon, G. M.	2,520 00	
Gilbert, D.	2,580 00		Macey, A. K. (Mar. 29) .	4,260 00	
Giroux, G. (Mar. 31) ...	2,520 00		MacGowan, M. C.	4,260 00	334 00
Glanvill, W. M.	2,580 00		MacIntosh, J. A.	2,520 00	442 16
(Mar. 31)			(July 27)		
Gorman, G. P. (Mar. 31)	2,520 00		MacKenzie, M. S.	3,900 00	
Gourlay, S. A. (Mar. 31)	2,520 00		MacKey, F. S.	4,620 00	
Gowers, J.	2,400 00		MacKinnon, J. G.	3,240 00	
Gratton, G. E. (Mar. 31)	3,300 00	482 38	(May 31)		
Guenette, W. (Mar. 31) .	2,820 00		MacPherson, N. D.	2,520 00	
Haines, F. M.	3,000 00		(Mar. 31)		
Hall, H. E. (Mar. 31) ..	2,520 00		MacPherson, R. A.	2,580 00	
Hammill, E. R.	2,700 00		(Mar. 31)		
(Mar. 29)			Magee, F. C. (Dec. 31) .	3,600 00	
Hanrahan, F. E.	3,600 00		Marcoux, R. A.	2,520 00	
Harief, J.	2,700 00		Maroney, J. J.	2,880 00	
Harper, L. F. (Mar. 31) .	2,520 00		Marshall, F. J. (Feb. 28)	2,400 00	
Harrington, J. M.	3,000 00		Marshall, J. W.	3,000 00	1,199 95
Harris, W. E. (Mar. 31)	2,700 00		Martin, R. L.	4,500 00	
Hatch, J. V. (Jan. 7) ...	3,000 00		Martin, W. G. (Mar. 31) .	2,520 00	
Hayes, R. S. (Apr. 30) ..	3,900 00		Mason, H. G.	2,520 00	
Hayes, R. V.	2,580 00		Mason, M. C.	2,700 00	
Hebert, O. R. (Apr. 30) .	3,000 00		Maurer, P. F.	2,580 00	
Heney, A. V. (Oct. 1)...	2,880 00		McCabe, J. S.	2,520 00	
Henshaw, C. H.	2,520 00		McDonald, J. R.	2,580 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McElhinney, G. S.	2,520 00		Scripture, S. D. (Mar. 31)	2,520 00	
McGrath, P. R. (Apr. 27)	3,800 00		Semple, W. H. (Mar. 29)	3,900 00	657 54
McIntyre, E. A.	3,900 00	669 64	Sherrard, J. W. (Mar. 31)	2,580 00	
McKay, J. H.	3,000 00		Simons, F. W. (Apr. 26)	4,150 00	
McKim, W. H. E.	2,520 00		Sly, D. B. (Apr. 8).....	2,580 00	
(Mar. 31)			Smialowski, A. J.	3,000 00	
McKortle, H. A. (Mar. 31)	2,580 00		(Feb. 28)		
McMahon, F. (Mar. 31)	2,460 00		Smith, M. H.	3,600 00	471 34
McNiven, S. C. (Mar. 15)	2,520 00		Smith, W. B. (Mar. 31)..	2,520 00	
McShane, W. K. (July 13)	3,700 00		Southward, E. W.	2,460 00	
Meehan, W. (Mar. 31)	3,000 00		(Apr. 30)		
Meloche, O. L.	2,580 00		Swan, J. O. (Mar. 31)....	4,080 00	
Miller, A. T.	3,840 00		Sykes, S. (Feb. 27).....	3,000 00	365 35
Miller, W. H. (Mar. 31)	3,600 00		Tallman, C. G.	2,400 00	
Milne, W. G.	2,400 00		Tate, H. W.	3,000 00	
Moss, G. A.	2,580 00		Taylor, J. N. (Mar. 29)..	2,580 00	
Myers, W. M. (Mar. 31)	4,340 00	362 66	Tepley, N. W. (Jan. 31)..	2,580 00	
Neilson, R. L. (Mar. 31)	2,700 00		Thacker, T. L.	4,260 00	
Nichol, H. L. (Mar. 31)	2,520 00		Tichbourne, V. R.	2,880 00	
Nickle, N. A.	3,000 00	921 50	(Mar. 22)		
Nixon, H. L. (Mar. 31)	2,580 00		Tobin, T. P.	2,580 00	
Norris, G. W. (Sept. 3)	2,400 00		Toye, A. M. (Sept. 25)..	3,700 00	
O'Connor, A. R.	2,880 00		Valiquette, G.	2,820 00	
(Mar. 31)			VanZant, V. E. (Mar. 31)	3,600 00	
O'Neil, H. I. (Mar. 31)	2,520 00		Vezina, A.	2,700 00	
Paradis, L.	4,260 00		Walton, C. G.	3,000 00	
Parker, C. C.	2,700 00		Waters, A. R. (Mar. 31)	2,580 00	330 95
Peters, J. A.	2,580 00	470 60	Watson, A. R. (Mar. 29)	2,580 00	777 50
Plouffe, A.	2,400 00		Watson, L. (Mar. 31)....	2,580 00	
Prouse, A. K. (Mar. 31)..	2,580 00		Welsby, F. W.	3,480 00	
Rankin, H. M.	2,520 00		Whiteside, G. F.	3,000 00	
Read, C. H. (Mar. 29)	2,580 00		Wilson, E. S. (Mar. 29)..	3,300 00	
Richardson, T. B.	2,580 00		Wilson, F. C. (May 14)..	2,820 00	
(Mar. 31)			Wilson, J. R. (Mar. 31)..	2,580 00	
Rigby, E. J.	2,880 00		Wiskin, J. V. (Mar. 31)..	2,400 00	
Roberts, J. C. (Mar. 31)..	3,600 00		Wogan, K. W.	2,400 00	
Robillard, L. P. (Mar. 31)	2,520 00		Wolfe, J. P.	4,380 00	
Robins, P. S.	3,000 00		Wood, W. H.	3,900 00	
Rous, J. E.	3,000 00		Woods, E. J.	2,400 00	
Sager, C. H.	3,900 00	304 35	Worsley, N. R. (Feb. 12)	2,520 00	
Saunders, R. C. (Mar. 31)	2,520 00		Wright, E. P.	2,580 00	
Schacter, L. M. (Sept. 30)	2,460 00		Young, R. A. (Mar. 31)..	2,520 00	
Scott, L. W.	2,520 00				
Scrimgeour, R. J.	2,580 00				
(Mar. 31)					

The following employees whose salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: A. Bourassa, \$688.82; P. W. Clark, \$380.60; W. S. Cunningham, \$408.55; A. M. Ewart, \$460.50; G. A. Felix, \$420.96; L. M. Fryer, \$799.21; L. L. Howey, \$469.97; W. M. Hunter, \$403.08; H. Ireland, \$350.79; C. Kendall, \$431.06; R. J. McClavey, \$412.15; J. Pelletier, \$307.10; J. W. Pelletier, \$425.33; A. Reiber, \$698; J. B. Rosebush, \$355.40; W. Spiers, \$893.37; H. Stansfield, \$435.75; J. Steel, \$331.95; W. W. Throop, \$476.95; J. H. R. Viau, \$329.45; W. J. Webb, \$1,037.20.

Allotment: Imperial War Graves Commission

	Estimates	Allotments	Expenditures
Canada's Contribution	\$ 333,750 00	\$ 333,750 00	\$ 165,122 88

The above expenditure represents Canada's share of the estimated cost for the fiscal year of maintaining war graves of those who fell in World War II. Payment was made to the Imperial War Graves Commission.

Allotments: Northwest Highway System

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	605,000 00	1,050,000 00	1,047,982 29
Pay and Allowances	1,182,113 00	687,113 00	499,114 74
Travel, Transportation and Freight	609,316 00	284,316 00	186,977 42
Construction and Repairs, etc.	95,000 00	195,000 00	110,107 21
Operating Expenses of Properties	128,420 00	678,420 00	239,340 51
Clothing and Necessaries	99,550 00	99,550 00	48,150 18
Personal Equipment	12,340 00	12,340 00	720 80
Barrack, Camp and Miscellaneous Equipment	98,200 00	98,200 00	36,772 08
Casual Labour	20,000 00	20,000 00	
Mechanical Transport Vehicles and Equipment	915,000 00	1,150,000 00	1,122,912 75
Operating Costs of Mechanical and Water Transport	839,000 00	439,000 00	159,922 26
Supplies—Food, Forage, etc.	264,600 00	264,600 00	140,700 92
Medical Stores and Services	18,170 00	18,170 00	1,206 27
Dental Stores and Services	5,232 00	5,232 00	2,624 72
Arms and Ammunition		5,000 00	
Engineer Stores and Equipment	240,600 00	130,600 00	25,106 34
Signal and Wireless Equipment		5,000 00	1,068 52
Printing and Stationery	8,670 00	8,670 00	5,722 48
Sundries	65,525 00	65,525 00	16,964 95
	<u>\$5,206,736 00</u>	<u>\$5,216,736 00</u>	<u>\$3,645,394 44</u>

P.C. 1/745 of March 2, 1946, states that "The Canadian Army was committed to the taking over on April 1, 1946, and to the subsequent maintenance of the Canadian portion of the Alaska Highway". It also authorizes the provision of establishments for the units required for the efficient maintenance of the highway system.

As of March 31, 1947, there were 428 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over and living allowances at annual rates on that date or at dates of separation (shown in parentheses) are listed below.

	Salary rate	Living allowance		Salary rate	Living allowance
Abernethy, W. R.	\$ 2,400 00	\$ 600 00	Clake, R.	2,700 00	
Abraham, W. J.	2,400 00	600 00	Cole, D.	2,400 00	
Adams, J.	2,400 00	360 00	Cosgrove, J. C.	2,700 00	
Adamson, J. W.	2,400 00		Couch, O. B.	2,700 00	600 00
Anderson, H. G.	2,520 00	600 00	Coutts, W. D.	2,664 00	600 00
Auston, R.	2,400 00	600 00	Cresswell, R. A.	2,430 00	90 00
Badour, G. L. (Feb. 18) ..	2,640 00		Curial, R. M.	2,700 00	90 00
Bakke, D. V.	2,700 00	90 00	David, Evan	2,508 00	360 00
Barland, A. (Mar. 7)	2,610 00	90 00	Demerling, D. (Mar. 31) ..	2,400 00	
Bartlett, E. E.	2,610 00	90 00	Demers, E. R.	2,400 00	90 00
Bateman, W. I. (Nov. 28) ..	2,400 00		Doetzel, F. J.	2,400 00	360 00
Baxter, C. E. (Feb. 3)	2,580 00	360 00	Dombrosky, J.	2,400 00	90 00
Beaudoin, D. E.	2,400 00	90 00	Doris, F. H.	2,700 00	
Beaudry, O.	2,400 00		Drebit, W. J.	2,400 00	90 00
Becker, F. W.	2,700 00	600 00	Dubas, H.	2,400 00	
Birmingham, T. J.	2,700 00	1,500 00	Dunlop, R. J.	2,700 00	
Blair, C. G.	2,400 00	600 00	Dunnett, S.	2,580 00	1,301 88
Blair, E. R.	2,664 00	360 00	Easton, T. P.	2,400 00	
Blew, W. R.	2,700 00	90 00	Evenson, S.	2,400 00	360 00
Bock, A. A.	2,580 00	600 00	Fairman, J. A.	2,490 00	90 00
Bower, J. J.	2,490 00	90 00	Ferguson, P. A.	2,580 00	600 00
Broaten, E. (Nov. 30)	2,520 00		Fick, H. C.	2,400 00	90 00
Brown, J. R.	2,700 00		Finster, V. A.	2,520 00	360 00
Bruce, J.	2,580 00	600 00	Flack, H. N.	2,400 00	360 00
Bunton, M. (Aug. 31)	2,520 00	50 00	Foster, R. L.	2,400 00	1,320 00
Burchill, W. E. (Feb. 22) ..	2,400 00		Fox, W. C.	3,600 00	90 00
Campbell, J. C. (Sept. 30) ..	2,520 00	360 00	Fraser, H. T.	2,400 00	90 00
Campbell, R. (Sept. 13) ..	2,520 00	600 00	Fromme, H. C. (Aug. 15) ..	2,400 00	600 00
Carlson, E. (May 23)	3,600 00		Ganton, B. M.	2,700 00	
Choquette, P. O. (June 25) ..	2,400 00	600 00	Gawdun, J. E. (Dec. 3) ..	2,400 00	
Christie, G. A. (Mar. 31) ..	2,400 00		George, H.	3,000 00	600 00

	Salary rate	Living allowance		Salary rate	Living allowance
Gibbons, G. A.	2,400 00	360 00	McCrimmon, L.	2,520 00	360 00
Goddard, P. A. (Oct. 15) .	2,400 00	360 00	McDonald, C. E.	2,610 00	90 00
Goguen, J. E. (Jan. 31) ..	2,400 00		(Mar. 31)		
Graham, R.	2,400 00		McDougall, G. E.	2,400 00	1,121 88
Graves, F.	2,700 00	360 00	McGaghran, R. J.	2,400 00	
Graves, L.	2,550 00		McKenzie, J. D.	2,460 00	
Grievies, J. B.	2,400 00	600 00	McLaughlin, C. E.	2,400 00	600 00
Groth, H. G.	2,400 00		McLaughlin, J.	2,400 00	
Hague, G. J.	2,400 00		McLaughlin, L. J.	2,400 00	
Hall, A.	2,400 00	1,301 88	McLeod, J. T. (Mar. 24)	2,520 00	360 00
Halverson, O. E.	2,700 00	90 00	McNair, F. B.	2,400 00	
Harris, J. F. (Mar. 31) .	2,400 00		McPhail, I. D.	2,520 00	360 00
Harrison, W. C. E.	2,400 00	90 00	Meyers, A. O.	2,400 00	
Hartwell, F. W. (Mar. 11)	2,520 00	600 00	Micks, E. W. (Apr. 13) .	2,400 00	
Hayward, G. E.	2,400 00		Millar, H. A.	2,700 00	
Henderson, J. G.	2,400 00	600 00	Miller, G.	2,820 00	
Hicks, A. E.	2,580 00	600 00	Milne, H.	2,520 00	360 00
Hole, H. J.	2,400 00	600 00	Mills, R. C. (Sept. 21) ..	2,820 00	600 00
Holt, J. (Aug. 16)	2,400 00	90 00	Mitchell, L. B.	2,400 00	90 00
Holub, E. C. (Mar. 31) .	2,700 00		Mitchell, R. C. (Aug. 7)	2,400 00	90 00
Hornseth, E. S. (Apr. 26)	2,550 00	90 00	Moreau, R. E.	2,700 00	360 00
Houde, A. O.	2,700 00	90 00	Moss, R. M.	2,580 00	600 00
Hrytzak, S. (Mar. 13) ..	2,520 00	360 00	Mudiman, A. W.	2,400 00	600 00
Hunter, E. H.	2,700 00		Murdock, R. H.	2,629 00	360 00
Immonen, K. (Apr. 16) .	2,400 00		Naylor, V. M. (Mar. 17)	2,520 00	
Ingebrigstson, G. (Apr. 30)	2,400 00		Nelson, E.	2,700 00	600 00
Jamieson, E. A.	2,700 00		Nelson, M. L.	2,400 00	
Jarbo, M. J.	2,490 00	90 00	Nelson, W. H. (Feb. 5) .	2,400 00	90 00
Jiry, G. (Mar. 13)	2,520 00	360 00	Nichol, C.	2,400 00	360 00
Johansen, R. F.	2,520 00	360 00	Offerson, A. C.	2,400 00	90 00
(Mar. 24)			Oleson, S. W. (Oct. 19) .	2,400 00	
Johnson, O. A.	2,550 00		Osmachenko, N.	2,400 00	
Jones, J. E.	2,700 00		O'Toole, F. L. (Mar. 31) .	2,400 00	600 00
Karens, G.	2,400 00	600 00	Patterson, I. J.	2,700 00	90 00
Karmazerk, E. J.	2,520 00	360 00	Paul, D.	2,700 00	
Kasch, F. W.	2,520 00	600 00	Pearson, R. P.	2,400 00	600 00
Kehoe, W. S. (July 31) .	2,400 00	600 00	Perrin, H. A. (June 20) .	2,400 00	600 00
Kelba, H.	2,520 00	360 00	Porter, A. J. (Dec. 31) .	2,664 00	600 00
Kennedy, B. R. (Nov. 25)	2,400 00	600 00	Postings, N.	2,400 00	600 00
Kirk, R. L.	2,610 00	90 00	Poulin, M. J. (Nov. 25) .	2,400 00	
Kirkwood, K. N.	2,400 00		Price, D. (Oct. 19)	2,520 00	360 00
Koffman, H. H.	2,520 00	360 00	Price, E. F.	2,400 00	600 00
Kolkind, G.	2,580 00		Radomske, E.	2,520 00	360 00
Kostiuk, J. (Feb. 28) ..	2,400 00		Rail, H. (Sept. 19)	2,400 00	360 00
Krautschnaider, J. A. ..	2,520 00	600 00	Rail, W. H.	2,700 00	
(Sept. 14)			Raine, G. S.	2,610 00	90 00
Labrecque, J. A.	2,580 00		Ramstad, L. H.	2,400 00	90 00
(May 5)			Rateluiuk, A.	2,400 00	
Lafontaine, P. (May 13)	2,400 00		Rattray, J. G.	2,400 00	
Laggnas, S.	2,520 00	360 00	Rear, G. P.	2,400 00	600 00
Lampman, A. (May 15) .	2,400 00		Requa, L. E. (Jan. 31) .	2,550 00	600 00
Landry, R.	2,400 00		Roberts, W. A. G.	2,400 00	600 00
Laskiowski, J. (Aug. 20)	2,400 00	600 00	(Dec. 9)		
Laury, O. A. (Sept. 14) .	2,664 00	600 00	Rogers, J.	2,700 00	360 00
Lavallee, R. (Dec. 28) ..	2,400 00		Rogers, J. J.	2,400 00	
Leschert, R.	2,400 00		Roland, W. E.	2,820 00	90 00
Leveille, R. N. (Jan. 13) .	2,400 00		Roos, J. (Apr. 10)	2,520 00	
Lipice, B. A.	2,460 00	360 00	Roteliuk, A.	2,400 00	
Lounsbury, C. (Mar. 31) .	2,400 00		Sawchuk, P.	2,400 00	
Lucas, A.	2,610 00	90 00	Scheideman, J.	2,400 00	
Lucas, J. R. (Sr.)	2,400 00		Scott, W. W.	2,400 00	600 00
(Nov. 25)			Seale, A. J.	2,400 00	360 00
Mader, R. (Apr. 13)	2,520 00		Shabala, F.	2,520 00	360 00
Marrs, C. W.	2,400 00		Shuard, A. G.	2,400 00	360 00
Masters, C. J.	2,490 00	90 00	Shulish, B. A.	2,400 00	360 00
McCardel, R. J.	2,400 00		Sittler, V. A.	2,610 00	90 00

	Salary rate	Living allowance		Salary rate	Living allowance
Smith, D. A.	2,400 00	90 00	Ulrich, S. L.	2,520 00	360 00
Smith, W. W.	2,520 00	90 00	Urbanowski, J. T.	2,700 00	360 00
Sobey, J. M. (Mar. 25) .	2,400 00		VanDusen, F. W.	2,400 00	
Solodan, M.	2,400 00	600 00	(June 22)		
Solum, V. E.	2,700 00		Vars, A. D.	2,400 00	600 00
Speer, F. J.	2,400 00		Verrall, J. H. (Feb. 11) .	2,400 00	
Stephens, T. E. (Feb. 17)	2,700 00		Walkey, W. R.	2,400 00	
Stevens, G. A. (Sept. 12)	2,400 00	600 00	Walls, W. E.	2,700 00	360 00
Stewart, C. J.	2,400 00	90 00	Watt, A. L.	2,520 00	600 00
Streep, W. B.	2,610 00	90 00	Wedemeyer, F. E.	2,400 00	
Stuart, W. A.	2,400 00	600 00	Wesley, J.	2,400 00	600 00
Sup, P. (Oct. 17)	2,400 00	90 00	Wetherill, H.	2,400 00	
Terin, W. J.	2,400 00	360 00	White, E. G. (Jan. 30) ..	2,700 00	
Thompson, L. J.	2,820 00	600 00	Williscroft, W. G.	3,000 00	600 00
Tkachanko, W. H.	2,400 00	600 00	Wilson, H. B. (July 31) .	2,400 00	360 00
Topham, A. A.	2,400 00	600 00	Wilson, P. E.	2,400 00	360 00
Tourand, R. G.	2,400 00		Wilson, W.	2,400 00	
Tracy, J. (May 28)	2,400 00	90 00	Wright, J.	2,400 00	
Tromans, F. D.	2,520 00	600 00	Wright, W. J.	2,700 00	90 00
Tufford, K. E.	2,580 00		Yakiwichuck, J. L.	2,400 00	
Twigg, R.	2,700 00		Zuke, G. L. (Mar. 10) ..	2,400 00	360 00

The following employees whose salary rates were \$2,400 or over on March 31, 1947, received travelling expenses of \$300 or over: E. J. Karmazer, \$731.25; R. Leschert, \$377.15; M. Osmachenko, \$315.85; V. A. Sittler, \$318.70; C. J. Stewart, \$611.20.

The following employees whose salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: A. Cresswell, \$419.35; C. Fox, \$449.65; J. Paullus, \$488.10; G. E. Reum, \$802.25.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. \$ 246,941 47

Awards under the above authority, including taxed costs for damages to property or persons, resulting, in the majority of cases, from accidents involving Army vehicles in Canada were made as follows:

Name	Address	Amount
Anderson, Carl A.	Vancouver, B.C.	4,014 27
Archambault, Jean-Baptist, Heirs of.	St.-Ours, Que.	1,150 00
Asperreault, James.	Grand Pabos, Que.	7,351 18
Beehag, George.	Winnipeg, Man.	4,111 14
Bouchard, Joseph.	Saint Cassien des Caps, Baie St. Paul, Co. Charlevoix, Que.	533 18
Braun, William.	Hamilton, Ont.	5,303 91
Brideau, A. A. and Richard, C. T.	Tracadie, N.B.	677 31
Campbell, Earl W.	Vancouver, B.C.	7,747 00
Dubeau, Omer.	Courville, Que.	12,013 77
Dugal, Napoleon.	Quebec, Que.	1,105 36
Ford, Rodwell.	Toronto, Ont.	1,519 40
Geick, F. A. and Geick, W. F.	Ottawa, Ont.	1,834 53
Harris, W. and Company, Ltd.	Toronto, Ont.	755 30
Hogg, W. K. and Campbell, Jean Kerr- Mrs.	Montreal, Que.	155,669 69
Lachance, Wilfrid.	Chicoutimi, Que.	1,243 30
Lancaster, James.	Montreal, Que.	525 00
Lapierre, Alfred.	Courville, Que.	12,026 57
Lesperance, Joseph.	Montreal, Que.	4,541 00
Pringle, Jean Dame and Christie, Joseph.	Westmount, Que.	9,902 62
Tremeer, Bruce Leslie.	Toronto, Ont.	9,093 10
Wanderers Amateur Athletic Club.	Halifax, N.S.	4,454 70
Sundry awards of less than \$500 each (6).		1,369 14

\$ 246,941 47

VOTE 570 (AND VOTES 925 AND 926, SUPPLEMENTARY ESTIMATES) NAVAL SERVICES

Allotments: Naval Services

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	13,038,606 00	13,038,606 00	12,469,125 59
A Pay and Allowances	14,657,484 00	19,163,084 00	18,664,712 30
B Travel, Transportation and Freight:			
Travel and Transportation	936,000 00	2,260,300 00	2,032,811 51
Freight and Express	1,239,000 00	939,000 00	614,135 71
C Construction, Purchase, Repairs and Operating Expenses of Properties:			
Properties—Capital	3,831,713 00	3,281,713 00	1,767,935 33
Properties—Maintenance	2,538,425 00	2,438,425 00	1,951,739 47
Machinery—Capital	508,756 00	108,756 00	32,025 63
D Personnel Supplies and Services:			
Food	1,901,834 00	1,801,834 00	1,323,719 51
Medical and Dental Stores and Services	257,943 00	272,943 00	268,350 88
Clothing and Personal Equipment	858,115 00	858,115 00	472,563 98
Miscellaneous (Mess Traps)	144,719 00	144,719 00	23,648 16
E Signal and Wireless Equipment, Line Construction, etc.	2,320,653 00	1,220,653 00	457,788 15
Ammunition	2,301,609 00	1,601,609 00	812,789 88
Armament Stores	4,168,868 00	2,968,868 00	2,135,722 49
F Fuel for Ships	2,308,476 00	1,408,476 00	940,380 90
G Acquisition, Construction, Charter and Upkeep of Ships	13,312,557 00	9,307,657 00	8,289,614 68
H Naval Stores:			
Naval Stores	2,180,687 00	1,809,332 00	1,513,546 32
Aircraft Stores	2,395,000 00	7,895,000 00	7,274,533 32
Operating Expenses of Motor Cars	356,091 00	366,091 00	258,990 28
Miscellaneous	879,342 00	1,150,697 00	718,950 29
I Miscellaneous Stores and Services:			
Printing and Stationery	400,000 00	265,000 00	131,410 70
Miscellaneous Stores and Services	313,437 00	348,437 00	158,235 45
J Sundries:			
Telephones, Telegrams and Cables	125,000 00	200,000 00	189,448 39
Tuition Fees	1,633,375 00	633,375 00	251,835 38
Sundries	541,625 00	466,625 00	392,119 15
	<u>\$ 73,149,315 00</u>	<u>\$ 73,949,315 00</u>	<u>\$ 63,146,133 27</u>

Civil salaries and wages consist of \$12,501,718.95 for the Minister's office staff, the Deputy Minister and his staff, employees at Naval Service Headquarters, dockyards, bases and depots, as well as those employees of the Radio Branch, Department of Transport, performing special part-time duties; less a credit of \$32,593.36 resulting from the overhead percentages added to the labour cost of work performed for other governments, private firms, persons and other departments.

As of March 31, 1947, there were 6,886 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks indicate war duties supplements.

The travelling expenses of these employees (exclusive of cost of transportation warrants) where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses	Salary rate	Travelling expenses
Mills, W. G., Deputy Minister	\$ 12,000 00		Aubrey, A.	2,580 00
Coulter, A. B., Assistant Deputy Minister	6,120 00*		Baker, H. A.	3,000 00
Stephens, G. L., Advisor to Minister	10,000 00	\$ 561 76	Barbes, V. A. C.	3,720 00*
Alexander, W. R.	3,600 00		Barrett, E. D.	2,580 00
Anderson, N. V.	2,880 00		Barry, A. L.	2,580 00
Ashbee, H.	3,480 00*	320 93	Bartlett, H. L.	3,000 00
Askwith, F. L. (Feb. 15).	3,000 00		Beamish, G. H. O.	3,000 00
Atkins, R. A.	2,700 00		Beanlands, J. T.	4,300 00*
Attfield, H. T.	2,664 00*		Beaton, G. E.	3,000 00
			Beauchamp, O. J.	2,400 00
			(May 16)	
			Beecher, O.	3,084 00*

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Belbin, A. B. (June 15) ..	2,400 00		Elder, D. D.	2,460 00	
Belliveau, J. G.	3,000 00		Ellis, J. M.	2,580 00	
Bennett, I. M.	2,724 00*		Ellis, R. E.	2,580 00	
Bentley, D. L.	4,080 00*		Evans, H. A.	2,580 00	
Bevan, D.	3,600 00		Evans, H. C.	2,580 00	
Birrell, A. L.	4,800 00		Evans, R. E.	2,700 00	
Bissett, M. J. (Nov. 16) .	2,700 00		Evans, R. M.	2,880 00	
Bland, J. L.	3,024 00*		Evans, T. H.	2,400 00	
Blount, J. A.	2,400 00		Fairbairn, H.	2,484 00*	
Boardman, R. W.	2,700 00		Finnigan, W. B. (Apr. 30)	3,300 00	
(Oct. 23) ..			Fletcher, G. G.	3,000 00	
Bond, M. E.	2,580 00	2,331 23	Fletcher, L.	2,580 00	
Borland, A. C.	2,580 00	1,780 01	Ford, P.	3,024 00*	
Bourke, R. L.	2,580 00*		Francis, A. G.	3,780 00*	
Brion, T. R.	2,704 00*	556 84	Fraser, J. E.	3,840 00*	741 16
Brown, J.	2,400 00		Frazer, G.	2,580 00	
Browne, A. V.	2,724 00*		Gamester, H. K.	2,580 00	
Bucke, J. M. (Nov. 1) ..	2,700 00		(Mar. 31) ..		
Burrell, R. L. (Nov. 18) .	2,580 00		Gard, W. H.	2,880 00	
Callander, R. G.	2,880 00		Garland, E. C.	2,580 00	
Cameron, D. C.	3,780 00*		Gaylard, R.	3,240 00	
Campbell, D. A.	2,580 00	1,781 15	Geddes, A.	2,844 00*	
Campbell, D. R.	2,940 00		Geoffrion, J.	2,580 00	
Campbell, E. S.	2,784 00*		George, R.	3,264 00*	
Campbell, H. A.	2,460 00		Gibbons, O. A. (Nov. 30)	2,880 00	
Carney, J. W.	3,900 00*		Giffin, H. C.	2,400 00	
Carpenter, N. O.	4,200 00	1,020 61	Giffin, R. J.	2,400 00	
Carroll, A.	2,460 00		Giles, H.	3,000 00	
Carter, H. (Sept. 19) ...	2,400 00		Gittens, W. H.	3,600 00	
Case, S. H.	2,700 00		Goodall, F. C.	2,580 00	
Cassidy, T. M.	2,484 00*		Goodell, R.	2,520 00	
Cawthray, J. B.	2,400 00		Gosselin, L. R.	2,580 00	
Chandler, W. H.	2,940 00		Grant, A. H. (May 13) .	2,400 00	
Chomyn, M. W.	3,600 00		Grant, W. R.	3,024 00*	
Clarke, E. (Jan. 31) ...	3,120 00		Gray, M. F.	2,880 00	
Conley, R. J.	2,580 00		Greenaway, G. L.	2,700 00	
Conquer, S. F.	3,120 00		(Oct. 20) ..		
Corbin, T. L.	2,580 00		Greensmith, N.	2,580 00	
Crawley, A. A.	2,580 00		Greenwood, H. D.	2,580 00	
(Dec. 20) ..			Haines, E. (Sept. 10) ..	3,000 00	
Creelman, W.	3,000 00		Hanright, R. C.	2,400 00	
Crocker, J. V.	2,580 00		Hanson, W.	2,580 00	1,827 84
Crosskill, B. C.	2,460 00		Harber, J. W.	2,880 00	
Crow, P. J.	2,460 00		Harley, J. P.	3,780 00*	
Crowther, J. D.	2,880 00		Hart, W. R.	2,880 00	
Daly, J. E.	2,880 00		Harvison, C. W.	3,600 00	
Davey, W. S.	2,820 00*		Hawkins, D.	2,520 00	
David, W. R.	2,580 00		Hearn, G.	2,880 00	
Davis, A. L. W.	3,000 00		Heffler, G. F.	3,780 00*	
Dawson, J. B.	2,580 00		Hendry, R. A. (Apr. 18) .	3,300 00	
De Gannes, L. J. (Apr. 6)	3,000 00		Hessian, T.	2,580 00	
Delves, J. H. (Nov. 9) ..	2,700 00		Hill, P. J.	3,780 00*	
Dick, J.	5,700 00		Hillier, V.	2,460 00	
Dineen, M. H. (June 1) .	5,100 00	346 45	Hoolihan, H. D.	3,000 00	
Donnelly, H.	2,544 00*		Houlden, F.	2,520 00	
Donnelly, J. M.	2,580 00		Houlihan, C. F.	2,484 00*	
Down, A. H.	3,780 00*		Hudson, P. A.	2,880 00	413 80
Downey, J. E.	2,700 00		Hutton, G. (Apr. 6) ...	2,400 00	
Doyle, F. L.	3,024 00*		Hynes, E.	2,544 00*	
Duchesne, A. J.	2,460 00		Ingraham, B. A. (July 6)	2,400 00	
Duncanson, C. G. F.	3,600 00		Iveson, F. W.	3,000 00	
Dunham, W.	2,880 00		Jackson, R.	3,000 00	
Durward, W. B.	2,880 00	355 68	Janigan, G. (Aug. 31) ..	3,000 00	
Dyer, E. G. (June 19) .	3,300 00		Jepson, H.	2,880 00	
Edsell, W. H.	4,620 00*	435 74	Johnson, A. E.	2,460 00	
			Johnstone, M. B. M.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Jones, A. C.	2,400 00		Moffat, R. R. (Nov. 6) .	3,600 00	
Jones, O.	2,700 00		Monroe, J. F.	3,000 00	300 97
Journey, W. F.	2,400 00		Moore, F. J. R.	3,600 00	
(Oct. 16)			Morton, R.	2,880 00	
Keenleyside, E. W. I. ..	4,900 00		Moss, W.	3,564 00*	315 70
(July 14)			Mossop, J. A.	2,724 00*	
Keirstead, R. M.	4,200 00		Moulson, J.	2,724 00*	
Kerr, R.	2,520 00		Muirhead, T. E.	3,600 00	
Kingsbury, H. C.	2,580 00	340 58	Mulcahy, R.	3,600 00	
Klempner, H.	3,600 00		Murphy, E. P.	2,400 00	
Krakstad, H.	2,700 00		Murphy, W. J.	3,120 00	
Laederer, C. L.	3,600 00	570 02	Murray, G. F. (Apr. 15).	2,400 00	
Lafrance, J. (June 7) ..	2,400 00	365 48	Neville, E. J.	4,500 00	597 23
Landreville, A.	3,300 00*		Nichols, W. H.	3,600 00	
Lane, E. D.	2,580 00		Nixon, J. E.	2,940 00	
Lay, G. R.	2,520 00		Noonan, W. F.	3,324 00*	
Lazenby, T. W.	2,580 00		Norton, J. K.	2,700 00	
Leahy, W. M.	3,900 00		Nugent, W. J. (Nov. 6) .	3,000 00	
LeBlanc, J. O.	4,020 00		O'Brien, V. G.	3,780 00*	
Leitch, H. F. (Jan. 11) .	3,600 00		O'Connell, J. W.	2,700 00	
Lisle, E.	4,320 00		Oldfield, K. J.	3,600 00	
Livingstone, H. L.	4,800 00	498 30	Palmer, H. S.	2,880 00	
Loucks, W. W.	3,000 00		Parker, A. M.	2,880 00	656 97
Lovett, G. F.	3,180 00*		Parker, L. E.	2,520 00	
Low, A. R.	3,600 00	827 28	Parrott, S. J. (Jan. 1) ..	3,960 00	
Lowe, D. M.	4,500 00	390 28	Paterson, J. F. (Jan. 1) ..	2,580 00	
Luther, G. M.	4,800 00	317 86	Paterson, W. B.	3,900 00	
Lyle, L. M.	2,460 00		(Sept. 18)		
Lyon, M. C. (Jan. 1) ..	2,400 00		Pearson, R.	4,500 00*	
MacDonald, A. L.	3,600 00		Peckham, H. T.	2,400 00	
(Nov. 28)			Peckham, W. T.	3,000 00*	
MacDonald, J. A.	2,400 00		(Sept. 26)		
(June 19)			Penny, D. (Apr. 13)	2,700 00	
MacDonald, L.	3,000 00		Pineau, W. F.	2,880 00	
MacDonald, W.	2,820 00		Pittman, D. G. L.	5,120 00*	478 25
MacDougall, H. S.	3,300 00		Poirier, W.	2,580 00	
MacDowall, M. E.	3,600 00		Potter, E. D.	2,460 00	
MacGowan, P. H.	2,964 00*		Power, J. J.	2,400 00	
MacKasey, F. X.	3,000 00		Ramsay, W. A.	4,800 00	
(Nov. 1)			Reardon, J. E. (Nov. 30)	3,000 00	
MacKay, W. R.	3,000 00		Reardon, J. H.	2,580 00	
MacMillan, D. H.	2,880 00	501 88	Roberts, J.	2,700 00	
(Nov. 1)			Rolland, L. S.	4,200 00	
MacNamara, H. N.	4,740 00*		Rough, F. H.	3,000 00	
Madill, C. L.	2,880 00		Rowe, T. K.	3,600 00	
Ma'erby, J. W. B.	2,460 00		Rundle, G. (June 30) ...	3,600 00	
Maltby, T.	2,520 00		Ryley, R.	2,844 00*	
Manning, N. (Feb. 1) ..	4,200 00		Sands, G.	3,600 00	341 49
Mansfield, A.	2,880 00		Scott, S. H.	3,000 00	
Manzer, A. R.	2,700 00		Seaward, E.	2,400 00	
McAteer, W.	2,880 00		Sharpe, W. L. E.	3,360 00	
McCady, R. C.	3,000 00		Slade, K. G.	3,600 00	
McFarlane, R. G.	3,000 00		Smith, C. J. W.	3,000 00	
McGrath, C. G.	2,580 00		Smith, E.	2,880 00	
McGregor, J. E.	2,844 00*		Smith, J. R.	2,484 00*	
McLaurin, W.	3,060 00*		Smith, M. S.	2,580 00	
McLeod, A. A.	2,580 00		Soper, H. K.	3,000 00	
McLeod, W. P.	3,120 00		Starrak, G. H.	2,580 00	
McNamara, J. A.	2,724 00*		Stephen, G.	3,000 00	
McPherson, A. J. (Apr. 30)	3,600 00		Stewardson, N.	2,520 00	
Middleton, J.	3,000 00		Streeter, H.	3,780 00*	
Miller, H. D.	2,400 00		Taylor, A. N.	3,720 00	
Milne, J. D.	2,704 00*		Taylor, D. B.	5,500 00	
Milne, J. E.	3,600 00		Taylor, F. A.	2,580 00	
Mitchell, E. M.	2,724 00*		Taylor, L. B.	3,540 00*	
Mitchell, H.	2,580 00		Telfer, D. (June 4)	2,640 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Thistle, E. (Apr. 6)	2,400 00		Ward, A. C.	2,580 00	
Thomas, H. W.	2,964 00*		Warder, W. D. (Dec. 31)	2,700 00	
Thomas, J. W.	2,580 00		Weagle, E. G.	3,600 00	
Thompson, S.	3,180 00*		Weatherston, D. S.	3,300 00	
Thorneycroft, J.	2,820 00		Webber, S. L. (Jan. 16) .	2,580 00	
Thornton, R.	3,600 00		Whelen, P.	3,300 00	543 06
Thorton, J. P.	3,000 00		White, Glen A.	3,600 00	833 53
Tordoff, H.	3,300 00		Wilkins, C. F.	3,000 00	
Tracey, A. H.	3,000 00		Wilkinson, W. S.	2,580 00	2,128 26
Tredwell, C. O.	2,520 00		Williams, F.	2,880 00	
Trott, A.	4,200 00		Wood, C. N.	3,780 00*	
Tucker, G.	4,440 00		Woodyard, G. G.	2,460 00	
Turner, F. E.	3,360 00	648 64	Young, C. H.	3,600 00	
Wade, F. G.	3,900 00		Zinek, S. D.	3,024 00	
Walsh, F. P.	3,180 00				

R. O. King was paid an accountable living allowance and travelling expenses in lieu of salary (included under Vote 571).

The following employees, whose salary rates were under \$2,400 on March 31, 1947, received travelling expenses (exclusive of the cost of transportation warrants) of \$300 or over: J. J. Boulger, \$3,584.39; Y. Dworkin, \$849.59; W. J. Hetherington, \$560.60; W. A. Hustins, \$540.01; C. W. Mahoney, \$2,381.15; R. McLennan, \$2,319.68; G. Reid, \$473.24; D. L. Thebodeau, \$587.74; J. H. Vincent, \$632.64; C. L. Wade, \$323.38.

The following employees receiving salaries at annual rates of \$2,400 or over were paid by the National Research Council, on a recoverable expenditure basis, for this Service: F. T. Davies, \$4,400; G. H. Henderson, \$5,000 (Sept. 1); J. H. Meek, \$3,000; J. C. W. Scott, \$3,720. J. C. W. Scott received travelling expenses of \$414.64 (charged to Department of Reconstruction and Supply, Vote 612).

A Pay and Allowances. Pay issued to personnel, \$14,659,395.79; dependents' allowances, \$848,409.76; lodging, provision, fuel and light allowances, \$443,488.37; kit upkeep allowances, \$155,010.58; plain clothes allowances (discharged personnel), \$987,839.66; leave allowances, \$128,702; rehabilitation grants, \$1,386,855.54; other allowances, \$55,010.60.

B Travel, Transportation and Freight. Expenses for travel and transportation are in connection with both Naval and civilian personnel. Certain details thereof in respect of civilian employees are given in the preceding salary list and comments. The total shown includes an amount of \$3,228.70 representing personal accountable advances which were not recovered in this fiscal year. Recoveries of these advances will be credited to Special Receipts—Refunds of Previous Years' War and Demobilization Expenditures.

C Construction, Purchase, Repairs and Operating Expenses of Properties. Details of contracts of \$5,000 or over for construction, improvements and maintenance of works and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1946-47	Payments to date
<i>Nova Scotia</i>			
Automatic Sprinkler Co. of Canada, Limited			
Supply and installation of sprinkler system— garage and stores, Sydney	\$ 32,110 70	\$ 32,110 70	\$ 32,110 70(f)
Canadian Comstock Co., Limited			
Construction of steam supply to wharf No. 4, Halifax	67,734 00	32,184 00	67,734 00(f)
Diamond Construction Co., Ltd.			
Construction of laboratory and administration Buildings, Bedford Basin	423,065 00	55,246 50	55,246 50
Dickie's Radio and Electric Company Limited			
Completion of electrical and carpentry work, W. T. Station, Deeming	8,535 00	7,335 00	7,335 00
The Foundation Company of Canada, Limited			
Alterations and installation of laundry equipment, central victualling depot, Halifax	9,698 50	7,644 37	7,644 37
Foundation Maritime, Ltd.			
Construction of rectifier building No. 47, Halifax..	40,884 00	17,435 49	40,884 00(f)
Fundy Construction Co., Ltd.			
Repairs and alterations to magazines Nos. 100, 101 and 107, Bedford Basin	39,950 93	19,689 39	39,950 93(f)
Construction of boiler party depot, Halifax	58,505 00	20,893 30	54,475 00
Repair work, wharves 1, 2, 3, and 4, Halifax.....	32,057 25	32,057 25	32,057 25(f)

Contractor Project and Location	Amount of Contract	Payments 1946-47	Payments to date
Alterations to electrical and signals building No. 37, Halifax	32,630 55	20,258 60	20,258 60
Construction of stores building No. 17-6, Sydney	112,764 72	30,192 71	112,764 72(f)
T. C. Gorman (Nova Scotia) Limited			
Construction of reinforced traverses, widening roads, Bedford Basin	222,563 00	57,515 16	57,515 16
The Hamilton Bridge Co., Ltd.			
Supply and installation of one 5-32 travelling hammerhead crane, wharf No. 4, Halifax	179,703 00	137,472 80	137,472 80
Lawrence Construction Co.			
Construction of cannon stop-butt, Dartmouth....	15,518 79	13,648 18	15,518 79(f)
Walker and Hall			
Alterations to No. 3 camber, Halifax	66,164 13	34,962 17	60,670 31
Construction of retaining walls, Halifax	32,957 50	5,805 00	5,805 00
<i>New Brunswick</i>			
Diamond Construction Co., Ltd.			
Construction of additional magazine services, Renous	471,610 40	375,681 31	376,834 43
<i>British Columbia</i>			
Bennett and White Construction Co., Ltd.			
Construction of 200 ton haul-out and heavy gun mounting store, Esquimalt	198,417 71	46,480 29	198,417 71(f)
British Columbia Bridge and Dredging Company, Limited			
Construction of ordnance and engineering building, North Vancouver	154,372 35	20,175 03	154,372 35(f)
B.C. Electric Railway Co., Ltd.			
Installation of step-down station, North Vancouver	24,516 09	17,714 60	23,557 82
Commonwealth Construction Co., Ltd.			
Construction of rectifier building, supply and installation of services, Esquimalt	113,154 35	23,195 55	113,154 35(f)
General Construction Company, Limited			
Construction of additional magazine services, boiler house, etc., Kamloops	370,115 50	320,518 78	364,397 03
J. A. Pollard Construction			
Construction of empties storehouse building No. 65, Esquimalt	12,233 44	6,504 17	12,233 44(f)
E. H. Shockley			
Construction of machine gun test range building and addition to ordnance building No. 92, Esquimalt	112,418 08	13,102 13	112,418 08(f)
(f) Includes final payment.			
A distribution of maintenance expenses incurred in the operation of dockyards, barracks, armament and supply depots, signal stations, bases and R.C.N. divisions follows: rental of properties, \$130,952.62; telephone rents and utility services, \$379,827.31; fuel (shore establishments only), \$486,865.81; maintenance of properties (materials only), \$343,148.19; repairs to properties, \$69,051.50; alterations to properties, \$140,101.29; repairs to machinery, \$77,346.98; floating plant of engineering workshops, \$24,145.77.			
D <i>Personnel Supplies and Services.</i> Medical and Dental Stores and Services. Payments totalling \$182,868 were made to Army Services to cover expenditures for pay, allowances, travel, transportation and accommodation of personnel of the Canadian Dental Corps serving with the Royal Canadian Navy. (Treasury Board Minute, T.316628B., Oct. 17, 1946).			
E <i>Signal and Wireless Equipment, Line Construction, etc.</i> Long line communications, \$164,490.05; radio equipment, \$293,298.10.			
F <i>Fuel for Ships.</i> Fuel and lubricating oil for ships, \$379,450.86; fuel for heating (ships only), \$5,278.71; gasoline and lubricating oil for aircraft, \$55,651.33.			
G <i>Acquisition, Construction, Charter and Upkeep of Ships.</i> Acquisition and construction of vessels, \$4,125,848.58; repairs and upkeep of ships, \$3,334,489.79; charter of vessels, \$74,243.18; miscellaneous expenses of engineering workshops, \$516,374.90; repairs of air squadrons, \$238,658.23.			

H *Naval Stores.* Naval Stores includes a debit of \$3,424.19 which represents the balance remaining in the Civilian Canteens account at the close of the fiscal year, due to canteen supplies which were paid for and on hand at that time. An amount of \$22,747.90, resulting from overhead percentage added to the cost of material issued to, or used in work performed for other governments, private firms, persons and other government departments, has been credited to this account.

Miscellaneous consists of anti-submarine equipment, \$120,485; firefighting equipment, \$83,609.71; photographic equipment, \$56,759.51; furniture, galley equipment, etc., \$87,927.98; miscellaneous special equipment, \$26,779.78; sundry items, \$43,388.31.

I *Miscellaneous Stores and Services.* Miscellaneous Stores and Services includes books for service use, \$68,948.06; typewriters and office machines, \$32,462.43; laundry and dry cleaning, \$27,117.73; sundry items, \$29,707.23.

J *Sundries.* Sundries includes postage, \$34,210.99; pilotage and canal tolls, \$23,081.92; unemployment insurance stamps, \$106,175.83; administrative expenses of the Canadian Commercial Corporation (Treasury Board Minute, T.328909B., Apr. 25, 1947), \$19,336; payments, under authority of P.C. 1552 of April 22, 1947, of \$20,904.44 to Willoughby (Plymouth) Limited, representing settlement for collision damage; miscellaneous, \$188,409.97.

Allotments: Royal Canadian Navy (Reserve)

	Estimates	Allotments	Expenditures
Civil Salaries and Wages		8,000 00	6,856 30
A Pay and Allowances	1,148,350 00	348,350 00	67,190 05
Travel, Transportation and Freight:			
Travel and Transportation	144,500 00	144,500 00	21,164 73
Freight and Express	35,000 00	55,000 00	35,916 11
B Construction, Purchase, Repairs and Operating Expenses of Properties:			
Properties—Capital	892,106 00	857,106 00	110,573 45
Properties—Maintenance	375,400 00	325,400 00	173,139 84
Personnel Supplies and Services:			
Food	46,400 00	46,400 00	12,379 84
Medical and Dental Stores and Services		3,000 00	1,659 65
Clothing and Personal Equipment	349,093 00	249,093 00	134,786 05
Miscellaneous (Mess Traps)	998 00	2,998 00	2,244 12
C Signal and Wireless Equipment, Line Construction, etc.	50,000 00	65,000 00	64,966 13
Ammunition	65,100 00	65,100 00	25,465 38
Fuel for Ships	35,864 00	25,864 00	19,454 75
D Acquisition, Construction, Charter and Upkeep of Ships	198,600 00	148,600 00	118,221 41
E Naval Stores:			
Naval Stores	40,000 00	248,400 00	201,877 18
Operating Expenses of Motor Cars		16,600 00	16,532 04
Miscellaneous	212,000 00	162,000 00	114,809 10
Miscellaneous Stores and Services:			
Printing and Stationery		2,000 00	1,296 23
Miscellaneous Stores and Services	10,200 00	10,200 00	7,644 06
Sundries:			
Telephones, Telegrams and Cables		20,000 00	17,487 53
Sundries	105,125 00	105,125 00	3,727 34
	<u>\$3,708,736 00</u>	<u>\$2,908,736 00</u>	<u>\$1,157,391 29</u>

A Expenditures represented pay only.

B W. B. Sullivan Construction, Limited, completed a contract, amounting to \$266,976.20, for the construction of an administration building and drill hall, including exterior work, at H.M.C.S. York, Toronto. Payments in 1946-47 were \$58,201.81.

Properties—Maintenance includes the following: rentals, \$15,183.82; telephone rents and utility services, \$62,456.61; fuel (shore establishments only), \$44,564.70; maintenance materials, \$29,813.37; repairs, \$8,202.27; alterations, \$12,919.07.

C Radio equipment cost \$64,966.13.

D Repairs and upkeep of ships cost \$69,797.27; charter of vessels, \$48,424.14.

E Miscellaneous includes small boats (repairs and replacements), \$92,379.17; sundries, \$22,429.93.

Allotments: Royal Canadian Sea Cadets

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	5,200 00	5,200 00	4,599 96
A Pay and Allowances	350,460 00	260,460 00	143,259 46
B Travel, Transportation and Freight:			
Travel and Transportation	86,000 00	86,000 00	59,385 88
Freight and Express	7,500 00	7,500 00	7,366 57
C Construction, Purchase, Repairs and Operating Expenses of Properties:			
Properties—Maintenance	23,000 00	23,000 00	6,382 32
Personnel Supplies and Services:			
Food	91,000 00	181,000 00	176,719 75
Medical and Dental Stores and Services	2,000 00	2,000 00	19 87
Clothing and Personal Equipment	53,075 00	53,075 00	26,659 33
Miscellaneous (Mess Traps)	2,000 00	2,000 00	1,680 49
Ammunition	10,000 00	13,100 00	13,018 21
Armament Stores	23,130 00	25,130 00	25,130 00
Fuel for Ships	29,432 00	25,432 00	3,765 26
D Acquisition, Construction, Charter and Upkeep of Ships	81,760 00	81,760 00	38,370 40
Naval Stores:			
Naval Stores	12,000 00	12,000 00	11,420 10
Operating Expenses of Motor Cars	5,800 00	5,800 00	1,678 69
Miscellaneous	24,200 00	23,100 00	17,670 73
Miscellaneous Stores and Services:			
Printing and Stationery	1,000 00	1,000 00	46 25
Miscellaneous Stores and Services	5,000 00	5,000 00	2,960 68
Sundries:			
Telephones, Telegrams and Cables		750 00	618 19
Sundries	16,500 00	15,750 00	4,011 16
	<u>\$ 829,057 00</u>	<u>\$ 829,057 00</u>	<u>\$ 544,763 30</u>

As of March 31, 1947, one employee, J. R. K. Millen, was being paid from this account and was receiving an annual salary of \$4,000. Stevenson, Walker, Knowles & Co., Montreal, were paid for the services of a part-time stenographer at the rate of \$50 per month and received \$600.

- A Officers pay, \$108,191.50; kit upkeep allowances, \$12,346.25; instructional allowances, \$10,328; signal bonuses, \$277; pay and allowances of Royal Canadian Navy (Reserve) and civilian personnel engaged in Sea Cadet duties, \$12,116.71.
- B Travelling expenses of \$300 or over were paid to: J. R. K. Millen, \$1,475.51; R. C. Stevenson, \$1,222.57.
- C Maintenance of Sea Cadet camps, \$6,382.32.
- D Repairs and upkeep of ships, \$3,399.30; charter of vessels, \$34,971.10.

Vote 926 Annuity to the widow of the late Laurence Whittington, effective April 1, 1946 200 00
Expenditures\$ 200 00

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.,\$ 24,633 86

Awards under the above authority, including taxed costs for damage to property of persons, resulting from accidents involving Naval vehicles in Canada or Naval vessels in Canadian and foreign waters, were made as follows:

Name and Address	Amount
Arial, Valentine, Ottawa, Ont.	1,481 97
Berg, Hilda, Prince Rupert, B.C.	5,307 60
Frecker, Emma, Halifax, N.S.	2,500 00
Ladouceur, Donat, Montreal, Que.	3,691 40
Lortensen, Oivind, Montreal, Que.	9,094 30
The St. John Tugboat Co., Ltd., Saint John, N.B.	1,595 03
Soudeyns, Honore, Montreal, Que.	501 13
Sundry awards of less than \$500 each (2)	462 43
	<u>\$ 24,633 86</u>

VOTE 568 (AND VOTE 924, SUPPLEMENTARY ESTIMATES) AIR SERVICES

Allotments: Departmental Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	80,000 00	82,000 00	76,526 19
A Travel	8,500 00	8,500 00	3,351 79
Sundries	500 00	500 00	
	\$ 89,000 00	\$ 91,000 00	\$ 79,877 98

Salaries and travelling expenses of the Deputy Minister, the civilian employees on the staffs of the Minister and Deputy Minister, and of others associated therewith in the administration of the Department, were paid from this allotment.

As of March 31, 1947, there were 22 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. H. F. Gordon, Deputy Minister, \$10,000; J. A. Sharpe, Assistant Deputy Minister, \$6,000*; N. C. Allen, \$5,500; J. L. Apedaile, \$6,500 (Jan. 1); P. S. Conroy, \$5,500*; W. O. Davis, \$4,080 (Jan. 1); G. M. Galbraith, \$3,000 (Jan. 1); R. F. MacDonald, \$3,780* (Oct. 28); A. E. Nolan, \$2,400; W. B. Wilson, \$3,720.

A Travelling expenses of \$300 or over were paid to: Hon. Colin Gibson, \$685; H. F. Gordon, \$660.77.

Allotments: Overseas Operations

	Estimates	Allotments	Expenditures
Salaries and Wages	21,268 00	58,268 00	57,552 54
A Pay and Allowances	4,189,861 00	4,359,861 00	4,102,183 48
B Travel, Transportation and Freight:			
Travel	785,690 00	93,190 00	57,710 61
Freight	1,500 00	4,200 00	3,264 69
C Operating Expenses of Properties and Repairs, Renewals and Maintenance:			
Operating Expenses	60,000 00	60,000 00	58,802 04
Renewals, Repairs and Maintenance	60,000 00	60,000 00	12,733 40
Personnel Supplies and Services:			
Rations		39,805 41	28,155 20
Laundry	1,500 00	1,500 00	949 29
Medical Services	2,000 00	2,000 00	1,513 23
D Communication Services	18,000 00	13,500 00	7,484 77
Mechanical Transport	10,000 00	30,010 53	574 67
Fuel Costs for Mechanical Transport	14,000 00	9,500 00	6,901 28
Miscellaneous Stores	18,000 00	3,000 00	2,968 86
E Maintenance Overseas Squadrons	4,242,446 00	1,042,446 00	417,172 33
Sundries:			
Photographic Equipment	12,500 00	9,000 00	3,727 54
Printing and Stationery	10,000 00	10,481 60	6,573 74
Sundries	85,000 00	36,000 00	10,913 57
	\$9,531,765 00	\$5,832,762 54	\$4,779,181 24

These allotments provide for all expenditures in connection with the operation of the Royal Canadian Air Force Overseas.

As of March 31, 1947, there were 6 civilian employees at Overseas Headquarters being paid from this account.

A Pay issued to personnel, \$1,530,591.72; assigned pay, \$1,203,438.44; dependents' allowances, \$1,367,259.15; other allowances, \$894.17.

B Transportation consists of travelling expenses and allowances of service personnel and civilians attached to Overseas Headquarters, \$57,710.61; freight and cartage on movement of stores and equipment, \$3,264.69.

C Heat, light, power, water and sanitary services, \$12,181.38; rent of buildings, \$46,620.66; repairs, renewals and maintenance of properties, \$12,733.40.

D Telephone long distance tolls, \$1,015.77; telegrams and cables, \$519.16; telephone exchange service, \$2,239.56; postage and Post Office boxes, \$2,701.97; other communication services, \$1,008.31.

E Represents the cost of maintenance of overseas squadrons and ancillary units and cost of airmen's clothing for the month of April, 1946, \$380,655; supplies and services provided to the Royal Canadian Air Force in the United Kingdom, \$36,517.33.

Allotments: Western Hemisphere Operations

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	874,505 00	2,269,135 00	2,103,130 07
A Pay and Allowances	12,592,215 00	8,847,840 00	8,216,375 72
B Travel, Transportation and Freight:			
Travelling	726,786 00	726,786 00	547,473 58
Freight	160,000 00	943,500 00	348,787 97
C Construction, Purchase, Repairs and Operating Expenses of Properties:			
Operating Expenses	1,555,449 00	2,113,286 86	1,694,214 91
Construction and Improvements	2,787,000 00	1,786,510 36	639,871 03
Renewals, Repairs and Maintenance	1,862,670 00	691,176 55	419,001 00
Personnel Supplies and Services:			
Rations	753,572 00	888,632 30	791,049 70
Laundry	63,870 00	56,207 65	34,852 10
Medical Services	34,742 00	20,373 36	7,144 16
D Communications:			
Wireless Equipment	2,205,200 00	377,171 72	238,245 54
Communication Services	1,603,000 00	1,152,921 63	376,684 61
Bombs and Ammunition	1,900,000 00	187,785 86	90,769 07
Motor Transport Vehicles and Marine Craft:			
Mechanical Transport	141,000 00	162,920 26	129,026 38
Marine Craft	130,000 00	328,763 02	261,836 57
Fuel Costs for Aircraft, Motor Transport and Marine Craft:			
Gasoline and Oil	275,452 00	297,347 03	228,379 02
Aero Gas and Oil	4,005,896 00	1,722,986 97	994,560 40
E Aircraft, Engines and Spares	8,968,470 00	22,790,211 90	20,417,002 34
F Miscellaneous Stores and Equipment	261,350 00	290,884 35	117,900 27
G Sundries	92,120 00	136,264 67	41,006 73
	<u>\$ 40,993,297 00</u>	<u>\$ 45,790,705 49</u>	<u>\$ 37,697,311 17</u>

These allotments provide for expenditures in respect of operational units and formations engaged exclusively in Western Hemisphere Operations, including units and headquarters of the Northwest Air Command.

Civilian employees are paid from "Salaries and Wages" with the exception of those engaged on construction projects whose salaries and wages were charged to "C".

As of March 31, 1947, there were 706 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rate indicated by an asterisk includes war duties supplement. H. L. Cassidy, \$2,520 (Mar. 31); W. J. Smiley, \$2,520* (May 1); F. W. Smith, \$2,520 (Dec. 7).

A Pay issued to service personnel, \$5,732,986.20; assigned pay, \$1,775,536.95; dependents' allowances, \$667,786.48; other allowances, \$723.50; gratuities as authorized by P.C. 69/692 of March 1, 1946, to members of the R.C.A.F. (Regular) who enlisted between September 1, 1939, and the date on which the Active Service Forces were established, and who have now been released, of amounts equal to deductions made under the Militia Pension Act from their pay and allowances during their service, \$39,342.59.

B The following employees, whose salary rates were under \$2,400 on March 31, 1947, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: T. L. Brown†; L. Ferguson†; G. Gibson†; V. G. Glover, \$302; R. M. Gordon†; E. J. Holohant†; P. Leblanc†; C. E. McGregor, \$302.62; W. F. McMullon†; C. D. Mitchell, \$434.30; R. Taylor, \$448.98; R. H. Tutte, \$323.20; F. W. Vandusen, \$363.75; C. J. Walsht.

†Travelling expenses of these employees are included under Department of Transport, Votes 433, 628 and 633.

C Heating, \$1,318,384.45; light and power, \$252,112.59; water and water taxes, \$63,388.75; rent of buildings, \$46,842.56; other rents, \$5,733.88; wages, \$88,778.47; sundry building material, \$101,277.10; aerodrome development (under the supervision of the Department of Transport), \$465,270.91; construction of buildings, \$164,472.78; other construction, \$18,993.76; other improvements, \$21,869.18; maintenance of buildings, structures and roads, \$122,038.85; stores and equipment, \$65,959.41; miscellaneous, \$17,964.25.

Details of contracts of \$5,000 or over for construction, improvements and maintenance of works and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1946-47	Payments to date
<i>Newfoundland</i>			
E. G. M. Cape and Co., Ltd.			
(a) Construction of radio detachments at Flat Rock. \$	551,869 63	\$ 1,000 00	\$ 551,869 63(f)
McNamara Construction Co., Ltd.			
(d) Development of Goose Bay aerodrome	22,809,714 63	16,076 75	22,809,714 63(f)
<i>Nova Scotia</i>			
Lawrence Construction Co., Ltd.			
Wireless facilities at Mt. Uniacke	161,541 50	40,600 45	160,836 87
<i>Ontario</i>			
Stanley G. Brookes.			
Electrical installations, Rockcliffe Station	9,135 00	9,135 00	9,135 00(f)
G. A. Crain and Sons, Ltd.			
Additional accommodation, Rockcliffe Station ..	39,293 98	400 00	39,293 98(f)
Doran Construction Co., Ltd.			
(a) Conversion of buildings, Rockcliffe Station	40,350 00	5,030 71	40,350 00(f)
W. G. Edge, Ltd.			
Repairs to steam heating, Rockcliffe Station ...	18,628 00	9,628 00	18,628 00(f)
S. E. Farley and Son.			
Alterations to buildings, Rockcliffe Station	8,315 69	5,219 99	6,833 65
Hugh M. Grant and Co.			
Repairs to runways, Rockcliffe Station	42,119 65	42,119 65	42,119 65(f)
McGinnis and O'Connor			
Supply of crushed stone, Rockcliffe Station	98,400 00	53,830 10	71,897 14
McLaughlin Bros.			
New drainage system, Rockcliffe Station	30,315 00	8,412 92	8,412 92
O'Leary's, Ltd.			
Runway repairs, Rockcliffe Station	25,387 41	25,387 41	25,387 41(f)
<i>Manitoba</i>			
Tomlinson Construction Co., Ltd.			
Repairs to landing strips, Churchill	84,630 60	84,630 60	84,630 60(f)
<i>Alberta</i>			
S. H. Parsons, Ltd.			
Construction of brick chimneys at units along the North West Staging Route	5,571 00	5,571 00	5,571 00(f)
Western Construction and Lumber Co., Ltd.			
Construction of sewage works at Grande Prairie Airport	11,000 00	5,390 44	5,390 44
<i>British Columbia</i>			
Commonwealth Construction Co., Ltd.			
Underground gas storage, Patricia Bay	23,035 25	2,303 53	23,035 25(f)
General Construction Co., Ltd.			
(a) Temporary accommodation, Comox Station	652,758 33	19,821 87	652,758 33(f)
(c) Development of Comox Airport	2,951,479 36	61,076 41	2,951,479 36(f)
Marwell Construction Co., Ltd.			
(a) Temporary accommodation, Port Hardy	2,741,818 58	3,255 81	2,721,731 56
Bulk gas storage, Comox	34,891 00	1,250 00	34,891 00(f)
Victoria Paving Co., Ltd.			
Construction of portion of West Saanich Road, Patricia Bay	15,886 52	10,217 93	10,217 93
Vivian Diesels & Munitions, Ltd.			
Diesel power plant, Comox	90,991 48	20,954 98	90,991 48(f)
Diesel power plant, Terrace	83,662 84	13,183 34	83,662 84(f)

Contractor Project and Location	Amount of Contract	Payments 1946-47	Payments to date
<i>Yukon</i>			
Bennet and White Construction Co., Ltd.			
(b) Construction of buildings at Snag radio range station	363,007 52	831 51	363,007 52(f)
<i>General</i>			
S. F. Bowser Co., Ltd.			
Bulk gas storage units in various schools in Canada	289,393 38	8,190 00	216,388 42
(f) Includes final payment.			
(a) Cost plus fixed fee contracts.			
(b) Cost plus 7½ per cent.			
(c) Cost plus 2½ per cent and unit prices.			
(d) Cost plus 7 per cent.			
D Wireless and signalling equipment, \$238,245.54; long distance telephone tolls, \$20,037.36; telegrams and cables, \$4,088.05; telephone exchange service, \$43,837.64; postage and Post Office boxes, \$11,727.83; purchase, construction, maintenance and repairs of telephone facilities, \$165,967.71; teletype facilities, \$1,725; expenditures made by the Department of Transport on behalf of the Department of National Defence—Air Services in connection with the operation and maintenance of the Edmonton-Alaska Landline communication system authorized by Treasury Board Minute, T.318199B., November 7, 1946, \$125,797.61; other communication services, \$3,503.41.			
E Included in this expenditure is an amount of \$13,792,993.62 paid to the Department of Reconstruction and Supply to reimburse that Department for payments made in respect of the purchase of Northstar transport aircraft, authorized by P.C. 1096, March 25, 1947; expenditure for re-inhibiting airframes and engines at various R.C.A.F. Stations, \$426,163.13; expenditure relating to the conversion of five partially completed Lincoln aircraft to Tudor 11 transport aircraft, \$202,604.83; modification of Lancaster aircraft for photographic survey work, authorized by Treasury Board Minute, T.320320B., December 12, 1946, \$104,719.35; expenditure for acquisition of Sikorsky helicopters, authorized by P.C. 231, January 21, 1947, \$165,736.20; payment to the Department of Reconstruction and Supply of \$1,191,086.31 in settlement of the balance of the R.C.A.F. share of a contract with Canadian Car and Foundry Co., Ltd., for the manufacture of 250 Hurricane aircraft, authorized by P.C. 6711, agreement 237A, July 28, 1941; aircraft spares, \$249,160.48; balance of cost of 139 Consolidated model amphibian aircraft produced by Canadian Vickers, Limited, and Canadair, Limited, \$4,104,624.87; miscellaneous, \$179,913.55.			
F Miscellaneous electrical stores, \$10,073.14; machine tools and plant equipment, \$18,525.95; navigation equipment, \$24,434.33; ferrous and non-ferrous metals, aircraft and general timber, cordage, paints, chemicals, cleaning materials, disinfectants, etc., \$37,572.70; miscellaneous stores not otherwise specified, \$27,294.15.			
G Professional services, \$3,566.41; cases, packages and containers, returnable for refund, \$13,680.39; compensation for damage to properties, \$4,628.64; funeral expenses, burial plots and headstones, \$6,498.20; photographic equipment, \$1,170.78; miscellaneous, \$11,462.31.			

Allotments: Training Organization

	Estimates	Allotments	Expenditures
Salaries and Wages	1,129,760 00	1,377,885 00	1,359,766 01
A Pay and Allowances	11,100,966 00	7,208,466 00	6,215,556 95
B Travel, Transportation and Freight:			
Travel and Transportation	863,544 00	513,544 00	440,111 65
Freight and Drayage	2,160,000 00	2,160,000 00	83,843 18
C Construction, Purchase, Repairs and Operating Expenses of Properties:			
Operating Expenses of Properties	965,377 00	960,380 26	729,127 25
Construction and Improvements	1,905,000 00	1,481,373 46	404,943 56
Renewals, Repairs and Maintenance	488,195 00	511,123 15	319,892 91
Personnel Supplies and Services:			
Rations	890,403 00	750,403 00	441,296 53
Laundry	72,540 00	64,119 14	31,771 43
Medical Services	46,456 00	26,747 40	2,969 56

	Estimates	Allotments	Expenditures
D Communications:			
Wireless Equipment	755,450 00	157,438 65	75,982 96
Communication Services	175,000 00	150,498 97	70,383 10
Bombs and Ammunition	135,000 00	118,069 66	9,805 07
Mechanical Transport Vehicles and Marine Craft:			
Mechanical Transport	200,000 00	133,863 01	35,479 34
Marine Craft	31,000 00	27,693 18	14,908 96
Fuel Costs for Aircraft, M.T. and Marine Craft:			
Gasoline and Oil	177,280 00	166,178 56	56,556 96
Aero Gas and Oil	2,692,795 00	520,289 84	98,127 58
E Aircraft, Engines and Spares	2,458,000 00	1,115,124 35	826,787 94
F Miscellaneous Stores and Equipment	1,338,050 00	849,465 23	270,499 99
G Royal Canadian Air Cadet Squadrons	885,000 00	880,000 00	348,560 86
H Sundries	384,580 00	364,580 00	125,538 91
	<u>\$ 28,854,396 00</u>	<u>\$ 19,537,242 86</u>	<u>\$ 11,961,910 70</u>

These allotments provide for expenditures in respect of all schools, units and formations in which the activities are confined to training, including R.C.A.F. Air Cadets. Civilian employees are paid from "Salaries and Wages" except those engaged on construction projects whose salaries and wages were charged to "C".

As of March 31, 1947, there were 171 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. W. H. Anderson, \$2,940; R. K. Boswell, \$2,520 (Oct. 8); F. T. Cooke, \$3,000; H. W. Filkin, \$2,400; H. L. Grey, \$2,520; B. Herring, \$2,820; C. J. Roberts, \$2,700; D. C. Rolland, \$2,520 (Mar. 31); H. M. Savage, \$2,520; H. E. Smith, \$2,520 (Mar. 31).

A Pay issued to personnel, \$3,976,227.67; assigned pay, \$1,401,675.15; dependents' allowances, \$837,094.74; other allowances, \$559.39.

B Travelling expenses of G. M. Busche, B. S. D. Cudbird, E. J. A. Hamilton, D. B. Kennedy, D. A. McKerricher, R. C. McKenzie, J. R. H. Noble are included under Department of Transport Votes 436, 438, 632 and 636.

C Heating, \$500,279.59; light and power, \$125,425.70; water and water taxes, \$29,532.03; sanitary services, \$4,961.15; rent of land, \$9,756.59; rent of buildings, \$25,709.77; other rents, \$6,057.94; acquisition of DeHavilland Airport, Toronto, authorized by P.C. 1045, March 21, 1947, \$284,790.33; construction of buildings, \$52,140.55; other construction and improvements, \$68,012.68; renewals, repairs and maintenance of properties, \$319,892.91; sundries, \$27,404.48.

Details of contracts of \$5,000 or over for construction, improvements and maintenance of works and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1946-47	Payments to date
<i>Nova Scotia</i>			
Canadian Comstock Co., Ltd.			
Runway installations, Greenwood	\$ 63,031 77	\$ 22,431 77	\$ 62,931 77
Municipal Spraying and Contracting, Ltd.			
Additional Airport lighting, Dartmouth	11,899 99	11,899 99	11,899 99(f)
Truss repairs, Debert	25,736 17	286 55	25,736 17(f)
Standard Paving (Maritime) Ltd.			
Development of airport, Maitland	1,144,814 73	211,433 95	1,144,814 73(f)
<i>Prince Edward Island</i>			
Connolly and Twizell, Ltd.			
Steam heating, Summerside	19,335 00	1,735 50	19,335 00(f)
<i>New Brunswick</i>			
Connolly and Twizell, Ltd.			
Steam heating, Scoudouc	172,679 12	335 00	172,679 12(f)
Diamond Construction Co., Ltd.			
(a) Truss repairs, Scoudouc	30,610 08	211 53	30,610 08(f)
<i>Quebec</i>			
Collett Frères, Limitée			
(a) Truss repairs, Mont Joli	47,366 68	2,500 00	47,366 68(f)

Contractor Project and Location	Amount of Contract	Payments 1946-47	Payments to date
<i>Ontario</i>			
W. C. Brennan Contracting Co.			
(a) Truss repairs, Various schools	69,545 01	12,752 40	68,281 92
Construction of locker room lean-to, Hagersville.	13,985 00	34 00	13,985 00(f)
Sterling Construction Co., Ltd.			
(a) Truss repairs, Various schools	70,555 90	3,945 67	70,555 90(f)
<i>Manitoba</i>			
John Plaxton Co., Ltd.			
Steam heating Repair Depot, Winnipeg	10,595 00	1,059 50	10,595 00(f)
<i>Saskatchewan</i>			
Vivian Diesels and Munitions, Ltd.			
Diesel power plant, Yorkton	34,086 00	1,000 00	34,086 00(f)
<i>General</i>			
Canadian Comstock Co., Ltd.			
Hangar heating equipment in various schools in Canada	975,831 13	852 47	975,831 13(f)
(f) Includes final payment.			
(a) Cost plus fixed fee contracts.			
D Long distance telephone tolls, \$26,906.61; telegrams and cables, \$11,540.72; telephone exchange service, \$21,621.91; postage and Post Office box rentals, \$8,305.18; wireless equipment, \$75,982.96; sundries, \$2,008.68.			
E Included in this expenditure are the cost of converting 10 Ventura aircraft to bomb trainers, \$145,332; payments in connection with the production of Canadian Anson aircraft, \$244,453.96; Bolingbroke aircraft, \$105,425.07; aircraft spares, \$154,956.09; sundries, \$176,620.82.			
F Aircraft and miscellaneous electrical stores, \$70,818.63; rifles and spare parts, \$83,896.80; machine tools, plant equipment, etc., \$14,116.23; aircraft emergency equipment such as parachutes and accessories, collapsible boats, life belts, emergency kits, etc., \$67,294.10; miscellaneous stores, \$34,374.23.			
G This amount consists of training and administrative expenses of the Royal Canadian Air Cadet Squadrons, pay and allowances of Air Cadet Officers; a grant of \$25,000 to the Air Cadet League of Canada, authorized by P.C. 72/4516, October 30, 1946; and grants paid under authority of P.C. 166/6181, August 4, 1943, to Royal Canadian Air Cadet Squadrons as follows: capitation grants of 50 cents for each junior and \$1 for each senior Air Cadet graduating during the year; uniform maintenance grant of \$1.25 per uniform issued; band grant of \$2 per instrument. Uniforms and boots are supplied to Air Cadets at a nominal charge (approximately 50 per cent of cost) payable in instalments and receipts are credited to Special Receipts—Miscellaneous War Revenues.			
H Miscellaneous professional and special services, \$19,906.41; compensation for damage to properties, \$14,351.75; advertising, \$37,843.41; sundries, \$53,437.34.			

Allotments: Servicing Units

	Estimates	Allotments	Expenditures
Salaries and Wages	1,698,295 00	3,844,275 00	3,390,243 89
A Pay and allowances	6,994,962 00	5,946,837 00	4,932,506 15
B Travel, Transportation and Freight:			
Travel, Transportation	1,255,095 00	1,255,095 00	673,300 80
Freight and Drayage	1,400,000 00	500,000 00	346,635 22
C Construction, Purchase, Repairs and Operating Expenses of Properties:			
Operating Expenses of Properties	578,782 00	799,518 94	624,118 02
Construction and Improvements	447,000 00	719,100 15	623,626 49
Renewals, Repairs and Maintenance	485,770 00	262,439 88	77,072 85
Personnel Supplies and Services:			
Clothing and Necessaries	800,089 00	1,223,815 25	850,329 51
Rations	409,361 00	409,361 00	156,957 24
Barrack Stores	307,375 00	305,801 73	50,237 17
Laundry	87,984 00	54,779 08	25,038 08
Medical Services	275,138 00	179,616 84	175,415 43

	Estimates	Allotments	Expenditures
D Communications:			
Wireless Equipment	824,500 00	119,794 48	7,336 99
Communication Services	374,000 00	373,000 00	283,802 92
Bombs and Ammunition	5,000 00	5,000 00	614 18
Mechanical Transport	145,000 00	124,000 00	60,673 54
Fuel Costs for Aircraft and Motor Transport:			
Gasoline and Oil	216,079 00	247,564 87	133,636 08
Aero Gas and Oil	940,771 00	720,878 90	314,930 59
Aircraft, Engines and Spares including Overhaul:			
Aircraft, Engines and Spares	25,000 00	25,000 00	9,789 29
Overhaul of Aircraft and Engines	4,607,610 00	3,904,298 68	3,469,250 30
E Miscellaneous Stores and Equipment	1,179,000 00	855,790 19	425,473 06
Photographic Equipment	697,500 00	613,268 90	235,865 48
F Printing and Stationery	338,300 00	228,548 51	216,116 20
Sundries	96,290 00	80,983 99	26,180 01
	<u>\$ 24,188,901 00</u>	<u>\$ 22,798,768 39</u>	<u>\$ 17,109,149 49</u>

These allotments provided for expenditures in respect of all units and formations which render administrative or other services to units in Western Hemisphere Operations, Training Organization and Repatriation and Demobilization. The units and formations include: Construction and Maintenance Units, Communication Flights, Convalescent Hospitals, Repair Depots, Equipment Depots, Explosive Depots and Reserve Equipment Maintenance Units, with the exception of the latter type of unit located in the North West Air Command.

Civilian employees are paid from "Salaries and Wages" with the exception of those engaged on construction projects whose salaries and wages are charged under "C".

As of March 31, 1947, there were 869 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Andrews, T. P.	\$ 2,520 00	Herridger, H.	2,460 00	Pattison, R. F.	2,940 00
Baker, R.	2,460 00	(Mar. 31)		Paulson, C.	2,760 00*
Bate, W. A.	3,000 00	Hunt, C. F.	2,940 00	(May 31)	
Benedictson, B. V. ..	2,940 00	Johnston, H. R. E. .	2,520 00	Pettit, K. G.	2,940 00
Black, D. G.	2,940 00	(Apr. 26)		Potter, J. G.	3,240 00
Blackhall, J. M.	2,760 00*	Johnston, H. W.	2,940 00	Quigg, J. D.	3,000 00
(May 28)		Kermode, E. J.	2,940 00	(Jan. 31)	
Blackhall, R.	2,460 00	Lane, C. H. (June 5)	2,400 00	Quine, J. F.	2,940 00
(Mar. 31)		Lauder, J. R.	2,940 00	Rifkin, G. G.	2,460 00
Burbidge, F. E.	2,940 00	Lynch, C. V.	3,000 00	(Mar. 15)	
Burger, H.	2,496 00	Lyon, T. H.	2,460 00	Robertson, J. C.	2,580 00
(Dec. 29)		Machattie, L. B.	3,240 00	Rollo, A. P.	3,000 00
Burgess, J. A.	2,940 00	MacKay, S. B.	2,940 00	(Mar. 19)	
Burt, E.	2,700 00	MacLean, H. H.	2,400 00	Saltzman, P. P.	2,940 00
Byrne, M. J.	2,580 00	MacNeill, J. A. D. .	3,240 00	Scott-Peer, D. E. .	3,000 00
Callagher, W. P.	2,520 00	McGeary, D. S.	3,240 00	(Sept. 7)	
Corbett, C. A.	2,580 00	McGlenning, L. K. .	2,940 00	Stevens, C. E.	3,240 00
(Mar. 31)		McIntyre, C. B.	2,940 00	Stewart, W. W.	2,940 00
Cowan, C. K.	2,520 00	McKay, G. A.	2,940 00	Storr, D.	2,940 00
(June 7)		McLeod, G. A.	2,400 00	Storr, H.	2,400 00
Denton, W. G.	2,580 00	(Mar. 31)		Swansburg, R. H. .	2,940 00
(Mar. 31)		McPherson, C.	2,820 00	Thurber, W. C.	2,940 00
Dodds, R. R.	3,240 00	Millar, L. T.	2,940 00	Tibbles, L. G.	3,240 00
Donald, J. G.	2,700 00	Miller, I. C.	2,580 00	Townsend, J. A.	2,760 00*
Edwards, A. G.	2,580 00	(Mar. 31)		(Apr. 4)	
Fleet, R. K.	2,580 00	Mitchell, D. M.	3,240 00*	Turner, R. F.	2,820 00
Forker, A. M.	2,940 00	(Sept. 24)		(Nov. 15)	
Fryers, W. R.	2,940 00	Montgomery, G. R. .	2,940 00	Tweedie, A. H.	2,700 00
Gear, W.	2,700 00	Moore, G. (Aug. 24)	3,000 00	Underhill, J.	2,880 00
Hallman, E. S.	2,940 00	Morris, G. L.	2,820 00	(Mar. 31)	
Hamer, T. H.	3,000 00	(Feb. 14)		Valeriote, S.	2,580 00
Hamilton, W. J.	2,580 00	Noble, C. A.	2,700 00	(Mar. 31)	
(Oct. 10)		O'Brien, R. H.	2,940 00	Walker, J. H.	2,400 00
Hamilton, W. R. ...	3,240 00	O'Connell, E. R.	2,700 00	Williams, E. D. M. .	2,940 00
Heise, J. K.	2,760 00*	Osmond, H. L.	3,240 00	Woodbridge, J. H. .	3,000 00
(Sept. 25)		Parkinson, D. H. ...	2,940 00		

- A Pay issued to personnel, \$2,563,093.55; assigned pay, \$1,220,272.33; dependents' allowances, \$848,440.27; other allowances, \$700.
- B Travelling expenses of \$300 or over were paid to: W. A. Gilcash, \$843; L. B. Machattie, \$545.50 (charged to Training Organization Allotments); L. Steen, \$325.06.
- C Heating, \$302,618.34; light and power, \$170,752.39; water and water taxes, \$48,303.11; sanitary services, \$6,312.94; rent of land, \$9,287.37; rent of buildings, \$12,085.58; other rents, \$3,485.01; acquisition of approximately 41 acres of land known as the Kitsilano Indian Reserve, Province of British Columbia, from the Department of Mines and Resources for the accommodation of No. 2 Equipment Depot, Vancouver, B.C., authorized by P.C. 2949, July 31, 1947, \$417,400; construction of buildings, \$32,712.77; aerodrome development (under supervision of the Department of Transport), \$160,103.79; other improvements and construction, \$7,800.95; renewals, repairs and maintenance of properties, \$77,072.85; miscellaneous, \$76,882.26.
- W. C. Brennan Contracting Co. completed a contract for the construction of hangar accommodation at No. 6 Repair Depot, Trenton, Ontario. The amount of the contract was \$356,871.98 of which \$1,578.97 was paid in this fiscal year.
- D Telephone long distance tolls, \$42,405.36; telegrams and cables, \$10,483.10; telephone exchange service, \$32,509.03; wireless and signalling equipment, \$7,336.99; postage and Post Office box rentals, \$12,895.17; teletype services, \$166,281.18; other communication services, \$19,229.08.
- E Aircraft and miscellaneous electrical stores, \$24,047.41; machine tools and plant equipment, \$8,249.77; general hardware, timber, metals, paints, cordage, chemicals, disinfectants, etc., \$238,613.44; navigation equipment and miscellaneous emergency equipment, \$148,943.94; sundries, \$5,618.50.
- F Printing and stationery, \$145,404.75; office appliances and office furniture, \$63,217.29; miscellaneous, \$7,494.16.

Allotments: Repatriation and Demobilization

	Estimates	Allotments	Expenditures
Salaries and Wages	219,900 00	493,025 00	241,358 13
A Pay and Allowances	9,603,432 00	13,103,432 00	12,913,971 09
B Travel, Transportation and Freight:			
Travel, Transportation	1,760,459 00	3,427,959 00	2,873,418 65
Freight and Drayage	20,000 00	20,000 00	9,211 43
C Construction, Purchase, Repairs and Operating Expenses of Properties:			
Operating Expenses of Properties	311,861 00	205,617 55	113,061 95
Construction and Improvements	30,000 00	24,900 00	
Renewals, Repairs and Maintenance	729,760 00	100,417 00	6,898 85
Personnel Supplies and Services:			
Rations	451,856 00	451,856 00	105,966 32
Laundry	46,666 00	33,354 97	9,601 68
Medical Services	69,342 00	69,342 00	7,806 89
D Communication Services	79,000 00	74,000 00	37,174 44
Mechanical Transport	11,000 00	9,000 00	3,165 00
Miscellaneous Stores and Equipment	27,000 00	25,000 00	2,383 56
Sundries	9,330 00	8,330 00	1,201 43
	<u>\$ 13,369,606 00</u>	<u>\$ 18,046,233 52</u>	<u>\$ 16,325,229 72</u>

These allotments provide for expenditures in respect of units and formations engaged in the repatriation and demobilization of Royal Canadian Air Force personnel.

Civilian employees are paid from "Salaries and Wages".

As of March 31, 1947, there was 1 civilian employee being paid from this account. J. C. O'Reilly received salary at an annual rate of \$2,700 to November 8.

- A Pay issued to personnel, \$4,465,381.86; assigned pay, \$617,412.72; dependents' allowances, \$404,342.61; rehabilitation grants, \$4,073,249.61; civilian clothing on discharge, \$3,345,126.30; other allowances, \$8,457.99.
- B Travelling expenses and allowances of: civilian and service personnel employed at units engaged in repatriation and demobilization duties; officers and airmen on retirement or discharge to places of residence in Canada or abroad; dependents of members of the R.C.A.F. (Regular) on retirement or discharge; cost of west-bound troopship passages in respect of personnel repatriated from overseas and the cost of transporting their dependents from overseas.
- M. Irvine received travelling expenses of \$316.33.
- C Heating, \$47,266.60; light and power, \$34,861.36; water, \$21,464.54; rent of land, \$8,918.51; repairs, renewals and maintenance of properties, \$7,449.79.
- D Telephone tolls, \$9,599.71; telephone exchange service, \$8,663.56; postage and rental of Post Office boxes, \$3,419.94; telegrams and cables, \$15,491.23.

Allotments: Headquarters and Command Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	1,033,290 00	2,571,430 00	2,190,681 28
A Pay and Allowances	5,892,450 00	8,477,450 00	7,458,685 28
B Travel, Transportation and Freight:			
Travel and Transportation	299,913 00	649,913 00	584,257 10
Freight and Drayage	310,000 00	160,000 00	43,458 76
C Construction, Purchase, Repairs and Operating Expenses of Properties:			
Operating expense of properties	171,038 00	375,733 17	306,480 54
Construction and Improvements	335,000 00	395,183 15	125,708 92
Renewals, Repairs and Maintenance	71,870 00	68,879 45	48,531 47
Personnel Supplies and Services:			
Rations	262,834 00	321,534 00	289,340 92
Laundry	28,090 00	22,016 86	12,384 55
Medical Supplies	11,332 00	7,332 00	725 77
D Communications:			
Wireless Equipment	107,200 00	106,200 00	2,494 83
Communication Services	220,000 00	210,000 00	183,837 60
Mechanical Transport	32,000 00	34,000 00	30,523 19
Aircraft, Engines and Spares	25,000 00	29,613 12	
Miscellaneous Stores and Equipment	37,000 00	35,000 00	8,900 83
Other Governments Recoverable		220,000 00	
E Sundries	127,680 00	93,149 95	28,505 03
	<u>\$ 8,964,697 00</u>	<u>\$ 13,777,434 70</u>	<u>\$ 11,314,516 07</u>

These allotments provide for expenditures in respect of the following units: Royal Canadian Air Force Headquarters, Ottawa; Canadian Air Attaché, Washington; Air Member, Canadian Joint Staff Headquarters, Washington; Maintenance Command Headquarters, Ottawa; No. 1 Air Command Headquarters, Trenton; No. 2 Air Command Headquarters, Winnipeg; Eastern Air Command Headquarters, Halifax; Western Air Command Headquarters, Vancouver.

Civilian employees are paid from "Salaries and Wages" with the exception of those engaged on construction projects whose salaries and wages are charged to "C".

As of March 31, 1947, there were 1,240 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Andrew, S. (Aug. 24) .. \$	2,520 00		MacLean, W. A.	3,300 00	
Brooks, E. A.	2,724 00*		(Mar. 20)		
Card, M. L.	3,000 00	\$ 517 62	Malcolm, J. (Mar. 31) ..	2,700 00	
Cardillo, J.	2,844 00*		McCarthy, C. W.	2,400 00	648 24
Carter, F. J. (Jan. 23) ..	2,700 00		McCormick, D. J.	3,120 00*	
Carter, J. B.	3,300 00		McEwen, J.	3,120 00	433 44
Clark, A. O.	2,520 00		McKechnie, L. W.	4,800 00	
Clarke, F. W. G.	3,600 00		(May 16)		
Crookston, J. M.	2,700 00		Morrow, F. C.	2,940 00	
(Mar. 28)			(Mar. 31)		
Dodds, R. V.	3,900 00		Murray, G. H.	2,400 00	1,209 68
Drouyn, H. (Mar. 1) ...	2,460 00		O'Brien, G.	2,700 00	
Fleming, J. H. (Nov. 18)	2,700 00		Paisley, S. E.	2,640 00	
Fraser, L. T.	2,880 00		Sprentall, G. A.	2,457 00	
Fulford, C. R. (Aug. 31)	2,449 80		(May 5)		
Good, B. G.	2,400 00	520 07	Tant, V. E.	2,700 00	
Halley, J.	3,000 00		Tupper, R. J.	2,880 00	
Harris, A. P.	2,700 00		Ward, A.	2,760 00	
Jenness, D.	5,000 00		Webb, R.	2,400 00	
Langston, G. W. (Apr. 30)	2,645 64		Webb, R. E.	2,400 00	
MacCallum, D. D.	2,400 00		Wilson, R. I.	2,484 00*	
			Young, C. W.	2,400 00	619 36

A Pay issued to personnel, \$5,020,886.07; assigned pay, \$1,532,581.90; dependents' allowances, \$902,257.64; other allowances, \$2,959.67.

- B The following employees, whose salary rates were under \$2,400 on March 31, 1947, were paid travelling expenses of \$300 or over: H. P. Justason, \$194.72; J. R. Kruse, \$1,008.01; J. W. Leduc, \$1,180.60; M. H. MacDiarmid, \$1,225.23; E. N. Morton, \$513.61; B. H. Ross, \$714.50; R. R. D. Wallace, \$1,392.40.
- C Construction and improvements of properties, \$125,708.92; operating expenses of properties: heating, \$168,072.32; light and power, \$96,480.48; water, \$26,079.05; rent of land, \$3,546.87; rent of buildings, \$5,367.50; other rents, \$3,516.63; repairs, renewals and maintenance, \$51,949.16. Peter Leitch Construction Co., Ltd., received progress payments of \$95,256 on a construction contract, amounting to \$128,696, for the conversion to married quarters of buildings at No. 2 Command, Winnipeg. W. G. Edge Ltd., completed a contract amounting to \$15,416.93 for a heating system at Uplands Airport, on which \$2,075.18 (including final payment) was paid in 1946-47.
- D Telephone long distance tolls, \$60,768.11; telephone exchange service, \$37,196.91; telegrams and cables, \$24,427.99; wireless equipment, \$2,494.83; postage and Post Office boxes, \$56,812.62; other communication services, \$4,631.97.
- E Compensation for damage to property, \$4,178.14; miscellaneous professional and special services, \$2,936.29; share of administrative expenses of the Canadian Commercial Corporation in making purchases on behalf of the Department of National Defence (Air) during February and March, 1947, as authorized by Treasury Board Minute, T.328909B., April 25, 1947, \$9,280; sundries, \$12,110.60.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. \$ 3,914 11

Awards under the above authority, including taxed costs for damages to property or persons, resulting in the majority of cases from accidents involving Air Force vehicles in Canada, were made as follows:

Name and Address	Amount
Cowan, Alexander B., Calgary, Alta.	2,195 61
Cuffling, Harry, Montreal, Que.	767 06
Sundry awards of less than \$500 each (4)	951 44
	\$ 3,914 11

DEFENCE RESEARCH

Vote 571 Defence Research, subject to allocation by the Treasury Board

	Estimates	Allotments	Expenditures
Directorate General of Defence—			
Research	900,000 00	900,000 00	195,425 60
ARMY SERVICES			
A Canadian Armament Research and Development Establishment	2,633,250 00	2,633,250 00	1,086,853 64
Canadian Signal Research and Development Establishment	1,201,886 00	1,201,886 00	492,525 55
Development of Vehicles and Small Arms	728,835 00	728,835 00	304,240 12
Chemical Warfare Laboratories	581,170 00	581,170 00	369,354 65
Engineer Development	418,650 00	418,650 00	62,978 03
Inter-Service Research and Development Test Centre	269,170 00	269,170 00	78,997 72
Armament Development	215,000 00	215,000 00	61,014 99
Special Weapons	50,000 00	50,000 00	9,262 00
Army Technical Development Board	1,807,000 00	1,807,000 00	222,034 43
Special Reserve Releases	1,050,000 00	1,050,000 00	
	9,854,961 00	9,854,961 00	2,882,686 73
NAVAL SERVICES			
Naval Guns, Torpedoes, Anti-submarine, etc.	1,000,000 00	1,000,000 00	53,401 48
	1,000,000 00	1,000,000 00	53,401 48
AIR SERVICES			
Aircraft, Engines and Spares	2,500,000 00	2,500,000 00	1,096,123 75
Sundries	1,140,900 00	1,140,900 00	57,656 16
	3,640,900 00	3,640,900 00	1,153,779 91
	\$ 14,495,861 00	\$ 14,495,861 00	\$ 4,089,868 12

These expenditures were made in respect of research and development and design of armament, small arms, radar, fire control instruments, special weapons, electronics and communications, engineering and vehicles and aircraft, engines and spares.

As of March 31, 1947, there were 645 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Solandt, O. M. Director General of Defence Re- search	\$ 10,000 00	\$ 980 77	MacEwen, P. B.	5,100 00	351 80
Anderson, R. E.	2,580 00		Mah, H. W.	2,580 00	
Arnell, J. C.	4,200 00		Martin, C. D.	3,400 00	
Baker, B. O.	3,480 00		McIlhinney, A. E.	2,772 00	
Barrett, H. M.	6,500 00		McKay, W. B.	2,972 00	
Barton, W. H.	3,600 00		McLean, J. A.	2,580 00	
Brook, G. E.	4,500 00	1,594 80	McLennan, D. E. (Oct. 3)	2,772 00	
Cameron, I.	3,000 00		McMillan, D. Y.	2,880 00	
Charlesworth, E. F.	2,520 00		Menendez, C. G.	5,100 00	
(Mar. 24)			Millman, N. C.	6,600 00	334 51
Chater, W. N.	5,700 00		(Nov. 15)		
Cook, G. M. (May 6) ...	2,778 00		Mordasewicz, S.	3,480 00	
Courtright, M.	2,880 00		Morton, M. D. (Sept. 2)	2,580 00	
Cowie, W. E.	4,000 00		Morton, N. W.	5,400 00	
Croft, A. P.	2,400 00		Neil, J.	4,500 00	
Cuthbert, A. G.	3,000 00		O'Connor, J. M.	2,400 00	
Demos, P. T. (Sept. 10) .	3,200 00		Pascoe, T.	3,300 00	
Dodd, W. C.	2,880 00*		Pashler, P. E. (Sept. 5) .	3,400 00	
Dunlop, R. G.	2,772 00		Patrick, S. J.	3,000 00	
Fenson, D. S. (Sept. 5) .	3,200 00		Peacock, B.	2,760 00	
Ferguson, S. B.	2,580 00		Pouliot, J. A.	3,000 00	770 30
Field, G. S.	6,500 00		Preston, M. A. (Aug. 4) .	2,478 00	
Flaherty, B. W.	2,400 00		Quesnel, A. W.	3,120 00	
Forrester, G. E.	2,880 00		Reed, G. B.	4,000 00	397 17
Foster, J. S. (Nov. 15) ...	7,200 00		Riberdy, R.	2,400 00	
Gibson, I. M.	3,000 00		Rosenthal, A. L.	3,300 00	994 96
Godfrey, G. F. (Jan. 4) .	2,940 00		Sheppey, J. W.	2,880 00	
Goodspeed, F. M.	3,600 00	414 97	Smith, C. C.	2,880 00	
Greenblatt, J. H.	2,770 00		Stackaruk, T. P.	2,880 00	310 65
(Sept. 22)			Stark, J.	2,880 00*	
Hodgins, J. W. (Sept. 21)	3,000 00		Tapp, J. S. (May 16) ...	4,400 00	
Holland, R. C.	2,520 00		Tidy, G. H.	3,000 00	
Holsgrove, B. J.	3,200 00		Turner, J. G. (Nov. 30) ..	3,900 00	
Ironside, A. M.	2,580 00		Wall, R. L.	2,880 00	
Jones, A. C.	3,600 00		Washburn, W. J.	3,600 00	642 70
Kerby, W.	3,780 00		Watkinson, W. G.	3,000 00	396 14
King, T. E.	4,500 00		Watson, G. D.	3,600 00	
Knott, M. R.	2,772 00		Widawski, G. J.	2,520 00	
Laidler, K. J. (July 3) ..	4,000 00		(Sept. 28)		
Leblanc, L. (Dec. 31) ..	2,580 00		Wolff, L. H.	3,240 00	
Low, J. C.	2,580 00		Woodcock, A. H.	4,200 00	
			Woods, K.	2,600 00	

R. O. King was paid an accountable living allowance and travelling expenses in lieu of salary and received \$3,436.20 of which \$1,129.75 was charged to Vote 570, Naval Services Allotments.

Travelling expenses of \$300 or over were paid to: D. C. Rose (included under Vote 569, Experimental Station—Suffield Allotments); B. W. Spurrell, \$438.14.

A A contract, amounting to \$201,161.95, was awarded to Magloire-Cauchon Ltée., for the construction of buildings at Valcartier, Quebec. Payments in the current year were \$118,800 and payments to date, \$172,800.

PUBLIC ACCOUNTS: PART II

Non-Cash Adjusting Entries

Entries under this heading relate to inter- and intra-departmental settlement in respect of war production costs, payment for which has been made in previous years. The purpose of the entries was to enable the departments concerned to clear their relevant records.

The following statements show the accounts affected thereby:

	Debit	Credit
ARMY AND RELATED SERVICES		
Army Services	1,412,249 74	
Experimental Station—Suffield	13,112 88	
Inspection Board of Canada	23,657 52	
Equipment and materials supplied by the Department of Reconstruction and Supply.		
Special Receipts, Refunds of Previous Years' War and Demobilization Expenditures		3,055,445 87
Portion of Canpay advance in respect of withdrawals, by the Royal Canadian Air Force, of lend-lease articles from United Kingdom military holdings, \$2,244,031.50; net amount re the completed portion of partially terminated contracts, \$601,691.39; net amount re re-negotiation of contracts, \$121,092.29; net amount re miscellaneous equipment supplied and services rendered by Army Services, \$88,630.69.		
Air Services	2,244,031 50	
Department of Reconstruction and Supply		637,605 77
	<u>\$3,693,051 64</u>	<u>\$3,693,051 64</u>

NAVAL SERVICES		
Naval Services	734,965 82	
Equipment and materials supplied by the Department of Reconstruction and Supply, \$720,165.47; net amount re re-negotiation of contracts, \$14,800.35.		
Special Receipts, Refunds of Previous Years' War and Demobilization Expenditures		1,205,254 98
Net amount re the completed portion of partially terminated contracts, \$1,200,093.38; net amount re miscellaneous equipment supplied and services rendered by Naval Services, \$2,411.60; cost of rings supplied to Dominion Light-house Depot, Prescott, Ont., \$2,750.		
Department of Reconstruction and Supply	467,539 16	
Department of Transport	2,750 00	
	<u>\$1,205,254 98</u>	<u>\$1,205,254 98</u>

AIR SERVICES		
Western Hemisphere Operations	2,244,031 50	
Portion of Canpay advance in respect of withdrawals, by the Royal Canadian Air Force, of lend-lease articles from United Kingdom military holdings.		
Training Organization	158,648 22	
Servicing Units	101,581 79	
Equipment and materials supplied by the Department of Reconstruction and Supply.		
Special Receipts, Refunds of Previous Years' War and Demobilization Expenditures		2,286,681 09
Net amount re the completed portion of partially terminated contracts, \$2,041,700.60; net amount re re-negotiation of contracts, \$15,732.66; net amount re miscellaneous equipment supplied and services rendered by Air Services, \$229,247.83.		
Army and Related Services		2,244,031 50
Department of Reconstruction and Supply	2,026,451 08	
	<u>\$4,530,712 59</u>	<u>\$4,530,712 59</u>

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	658,491 23	2,488,574 02
Previous Years—Collectable	257,917 84	2,395,380 62
—Uncollectable	1,244,861 76	1,181,135 72
	<u>\$2,161,270 83</u>	<u>\$6,065,090 36</u>

Items in excess of \$1,000 in Previous Years—Uncollectable:

Army Services.—Canadian Corps Reunion, \$2,099.10; Imperial Russian Government, \$100,606.30; theft of moneys at Queen St. Branch, Ottawa Area Command, \$3,148.64; destruction of cash and treasury notes by enemy action at Southampton Assembly Plant, England, \$1,634.06; theft of public funds from Third Searchlight Battery R.C.A. (A.F.) Vancouver, B.C., \$1,238.35; theft of public funds from Thirty-Fourth A.A. Battery, Twenty-Ninth A.A. Regiment, R.C.A., Annette Island, Alaska, \$3,028.73; theft of public funds from No. 1 Canadian Base Reinforcement Group, Naples, Italy, \$17,768.25; outstanding advances to Field Cashier of Hong Kong Garrison Force, \$224,558.13; and the following cities, towns, etc.; Buckingham, Que., \$2,350.47; Cape Breton County, N.S., \$444,912.32; Dominion, N.S., \$3,145.23; Glace Bay, N.S., \$36,644.25; Inverness, N.S., \$7,267.10; Township of Low, Que., \$1,683.32; Nanaimo, B.C., \$255,313.86; Quebec, Que., \$1,393.84; Richmond, B.C., \$2,021.32; Sault Ste. Marie, Ont., \$8,308.66; Springhill, N.S., \$11,703.56; Sydney Mines, N.S., \$5,688.46; Vancouver, B.C., \$1,143.15.

Naval Services.—Balance of accountable advances—Ships lost at sea: H.M.C.S. *Albernie*, \$2,102.79; H.M.C.S. *Shawinigan*, \$1,463.60; H.M.C.S. *Windflower*, \$1,108.03.

Air Services.—H. N. Compton, \$2,580; balance in pay accounts R.C.A.F. personnel, \$1,050.47; No. 1 Service Flying Training School, Camp Borden, Ont., \$2,900; No. 3 Bombing and Gunnery School, Macdonald, Man., \$3,000; No. 5 Service Flying Training School, Brantford, Ont., \$2,347.91; Royal Canadian Air Force, Gander, Newfoundland, \$1,543; No. 2 Air Navigation School, Charlottetown, P.E.I., \$4,500; medical treatment, Gander, Newfoundland, \$2,853.95; funds stolen at Western Air Command Headquarters, \$1,804.33; Maple Leaf Aircraft Corporation, \$44,986.58; J. R. Nadeau, \$1,891.22.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
<i>(e) To United Kingdom and Other Governments—</i>				
General Advances:				
ARMY SERVICES				
A Australia—Army	661 34	4,739 80	5,401 14	
A Belgium—Army	574 93	210 10	785 03	
A Czechoslovakia—Army	23 09	2,032 54	2,055 63	
A Netherlands—Army	20 69	1,837 06	1,857 75	
A Newfoundland—Army	8 78	8,448 00	8,456 78	
A New Zealand—Army	17 50	34 93	52 43	
A Norway—Army	204 67	1,491 49	1,696 16	
A Poland—Army		50 63	50 63	
A Portugal—Army		26 92	26 92	
A Union of South Africa—Army		6 05	6 05	
A United Kingdom—Army	106,282 63Cr.	3,226,290 83	3,120,008 20	
A United States of America—Army ...	17,015 68	15,363 02	32,378 70	
A Yugoslavia—Army	24 08		24 08	
	<u>87,731 87Cr.</u>	<u>3,260,531 37</u>	<u>3,172,799 50</u>	
NAVAL SERVICES				
A Australia—Navy	282 66		282 66	
A Belgium—Navy	5 70		5 70	
A French Committee of National Lib- eration—Navy	15,513 88Cr.	20,636 14	5,122 26	

[3] Loans and Advances—Concluded

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
A Greece—Navy	525 09		525 09	
A India—Navy	238 21		238 21	
A Netherlands—Navy	3,481 28		140 83	3,340 45
A Newfoundland—Navy	33,265 32	11,499 97	44,764 59	70
A New Zealand—Navy	3,473 39		3,473 39	
A Norway—Navy	9,854 26	967 99	7,115 98	3,706 27
A Poland—Navy	37 59Cr.	37 59		
A Portugal—Navy	255 00		255 00	
A Union of South Africa—Navy	16 48Cr.	16 48		
A Union of Soviet Socialist Republics— Navy	24,844 20	111,595 54	136,439 74	
A United Kingdom—Navy	4,674,769 19	6,590 78	4,681,359 97	
A United States of America—Navy ...	999,852 88	9,125 70	474,881 09	534,097 49
A Yugoslavia—Navy	9 90	4 04	13 94	
	<u>5,735,289 13</u>	<u>160,474 23</u>	<u>5,354,618 45</u>	<u>541,144 91</u>

AIR SERVICES

A Australia—Air	15,404 04	1,383 33	16,787 37
A Australia—Air Training Plan	1,400 23	89 40	1,489 63
A New Zealand—Air	800 19	5,243 01	6,043 20
A New Zealand—Air Training Plan ...	752 14		752 14
A Norway—Air	454 16	2,673 28	3,127 44
A United Kingdom—Air	16,546 48	73,913 16	90,459 64
A United States of America—Air	1,117,632 90	433,764 21	1,551,397 11
	<u>1,162,990 14</u>	<u>517,066 39</u>	<u>1,670,056 53</u>

(f) Miscellaneous—

AIR SERVICES

B Saskatchewan Power Commission ..		30,559 27		30,559 27
	<u>\$ 6,800,547 40</u>	<u>\$ 3,968,631 26</u>	<u>\$ 10,197,474 48</u>	<u>\$ 571,704 18</u>

A Transactions in the majority of the above accounts represent final adjustments in respect of stores issued and services rendered to the respective Governments under authority of section 3 of the War Expenditure and Demobilization Appropriation Act, 1945, and various Orders in Council.

During the current fiscal year, authority was obtained by each of the Services to provide supplies, stores, equipment and services to the Governments of certain countries on a repayment basis, provided that the outstanding debit balance at any time in respect of these Governments shall not exceed the amounts shown in the respective authorities. The authority in respect of Air Services was Treasury Board Minute, T.315260B., October 10, 1946, and covered the Governments of the United Kingdom, Commonwealth of Australia, Dominion of New Zealand and United States of America while those for the Army Services (P.C. 158/4981, Nov. 21, 1946) and the Naval Services (P.C. 111/2277, June 5, 1946) also included the Governments of India and South Africa.

B P.C. 5595, June 30, 1942, authorized a loan of \$23,000 to the Saskatchewan Power Commission in connection with additional installation at Swift Current, Saskatchewan, repayable in thirty equal semi-annual payments of principal and interest (at 3½ per cent). The balance outstanding at March 31, 1947, is \$17,984.96.

P.C. 4996, June 21, 1943, authorized the sale of the Kenaston-Davidson Transmission Line to the Saskatchewan Power Commission for \$16,400 payable in thirty equal semi-annual instalments together with interest at 3½ per cent per annum on the outstanding balance. The unpaid balance at March 31, 1947, is \$12,574.31.

These amounts were set up as active assets during the current fiscal year, under authority of the Appropriation Acts.

[9] Floating Debt

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(b) <i>Stock and other obligations payable on demand—</i>				
ARMY SERVICES				
A Belgian Francs—Army	131,102 04	202,883 98	71,781 94	
B French Francs—Army	349,271 52	353,271 52	4,000 00	
	<u>480,373 56</u>	<u>556,155 50</u>	<u>75,781 94</u>	
(d) <i>Outstanding Cheques and Warrants—</i>				
ARMY SERVICES				
B National Defence Relief Vouchers	1,148 00			1,148 00
C Outstanding Imprest Account Cheques—Army	467 64	491 86	5,022 01	4,997 79
NAVAL SERVICES				
C Outstanding Imprest Account Cheques—Navy	1,935 23	530 34	1,713 58	3,118 47
AIR SERVICES				
C Outstanding Imprest Account Cheques—Air..	1 75	80	1 91	2 86
	<u>3,552 62</u>	<u>1,023 00</u>	<u>6,737 50</u>	<u>9,267 12</u>
	<u>\$ 483,926 18</u>	<u>\$ 557,178 50</u>	<u>\$ 82,519 44</u>	<u>\$ 9,267 12</u>

A These accounts recorded the Canadian dollar equivalent of the value of final adjustments in connection with foreign currency issued to the Canadian Forces in territories formerly occupied by the enemy.

B The balance represents the remaining portion of the amount set aside to redeem outstanding relief vouchers issued to persons formerly enrolled at relief camps under the control of the Department of National Defence.

C At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the bank account and credited to the relevant account. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and the account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(c) <i>Miscellaneous—</i>				
ARMY SERVICES				
A Canadian Army Benefit Fund	28,792 51		10,262 10	39,054 61
B Canadian Internees—Trust Account.	105 82	105 82		
C Central Trust Fund (Army, Navy and Air Force Canteens)	2,228,790 65	50,000 00	2,740,894 50	4,919,685 15
D Deductions and Pay—Prisoners of War		80,641 30	125,364 06	44,722 76
E Deferred Pay Balances—Army	2,400,839 67	7,253,740 42	4,939,289 45	86,388 70
F Estates World War II	998,239 84	1,950,992 29	1,037,939 55	85,187 10
G Military Estates No. 1	127,306 66	12,349 57	12,321 26	127,278 35
H Strathcona Trust Fund	500,000 00			500,000 00
I United Kingdom Prisoners of War Trust Account—Army	11,500 24	393,576 03	480,964 77	98,888 98
J Unclaimed Wages — Government Agencies—Army	2,815 10	37 95	171 85	2,949 00
	<u>6,298,390 49</u>	<u>9,741,443 38</u>	<u>9,347,207 54</u>	<u>5,904,154 65</u>

[10] Deposit and Trust Accounts—Concluded

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
NAVAL SERVICES				
K British Admiralty—Widows, Orphans and Old Age Pensions	410 30	623 69	279 57	66 18
L Naval Service—Special Construction Account	489 92	489 92		
F Naval Estates—World War II	68,394 54	86,540 81	28,921 40	10,775 13
D Deductions—Naval Officers Prisoners of War	9,091 82	6,357 29	1,560 00	4,294 53
M Royal Canadian Naval College Trust Fund	1,552 23	7,827 98	7,783 91	1,508 16
N H.M.S. <i>Dominion</i> Prize Fund	1,095 60		102 00	1,197 60
O Auxiliary Services—Naval	3,139 16	3,139 16		
J Unclaimed Wages — Government Agencies—Navy	3,234 21		2,445 18	5,679 39
	87,407 78	104,978 85	41,092 06	23,520 99
AIR SERVICES				
P Deferred Pay—Air	288,762 93	350,030 33	132,786 42	71,519 02
F Estates—World War II—Air	879,895 57	1,679,576 46	840,805 70	41,124 81
Q McKee Trophy Fund	1,055 00	1,170 32	1,165 00	1,049 68
D Prisoners of War—Air (Deductions)	88,111 69	492 12	10 00	87,629 57
J Unclaimed Wages — Government Agencies—Air	7,434 43		1,211 97	8,646 40
R Royal Air Force Discharge Benefits.	254,254 81	324,267 74	79,953 24	9,940 31
	1,519,514 43	2,355,536 97	1,055,932 33	219,909 79
	<u>\$ 7,905,312 70</u>	<u>\$ 12,201,959 20</u>	<u>\$ 10,444,231 93</u>	<u>\$ 6,147,585 43</u>

- A This account was established under authority of P.C. 75/3088 of April 27, 1944, and is credited with all moneys received as donations for the benefit of the members of the Canadian Army in recognition of gratuitous services rendered by the troops in emergencies. These moneys may be expended for the benefit of members of the Canadian Army in such manner and under such terms and conditions as may be approved from time to time by the Governor in Council. Of the closing balance, \$12,000 is held in bonds which are in the custody of the Department of Finance.
- B Moneys held in trust for persons interned by the Canadian Government are credited to this account.
- C Residual net profits of canteens operated for the benefit of personnel of the Armed Forces are credited to this account. The main organizations from which these funds were received are the Canadian Legion War Services Incorporated, Young Men's Christian Association, Salvation Army and Knights of Columbus. By P.C. 7/3183, April 12, 1942, it was provided that the moneys be deposited and held in trust for the benefit and welfare of members and ex-members of the Forces and their dependents. Interest at the rate of two and one-half per cent per annum on the minimum monthly balances is credited hereto semi-annually. P.C. 38/850, March 7, 1947, authorized the sum of \$50,000 to be paid to the Minister of Veterans Affairs to be expended for the benefit of former members of the Canadian Army and their dependents who may require financial assistance.
- D This account is credited with the deductions from pay accounts of Canadian prisoners of war for payments made, or presumably made during World War II by the detaining powers under the terms of the Geneva Convention. It is debited with: (a) earnings due Canadian prisoners of war which were not paid by the detaining powers, (b) confiscated foreign currency and loss of personal effects. The determination of the liability in respect of the outstanding balance awaits receipt of information from the former detaining powers.
- E To this account are credited amounts of pay withheld from soldiers stationed overseas. Fifty per cent of the daily rate of pay is withheld from those soldiers who have not make assignments. From those whose assignments are less than fifty per cent, the difference between such assignments and fifty per cent of their pay is withheld. The deferments are held in trust to be paid to the soldiers upon discharge or appointment to commissioned rank. Interest at 3 per cent per annum, calculated on minimum monthly balances semi-annually, is allowed on deferred pay.
- F To these accounts are credited moneys found in effects of deceased Army, Naval and Air personnel of World War II, balances of their pay and allowances, and their bank balances, when not exceeding \$2,000 in Canada or \$5,000 overseas. These moneys are distributed to the legal heirs through the Director, Estates Branch of this Department.
- G This account pertains to the estates of deceased members of the armed forces of World War I. Money found in effects of such personnel, credits in personal bank accounts, or money due on account of pension as well as balances of pay and allowances were credited hereto until heirs are located.

- H This fund was established in 1909 by the late Lord Strathcona. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the Trustees semi-annually at the rate of 4 per cent per annum, and are charged to Interest on Public Debt.
- I All moneys for prisoners of war for (a) service pay, (b) earnings from work projects, (c) proceeds from sale of hand-made souvenirs, and (d) donations from relatives, etc., are credited to this account. Debits represent payments made from time to time to, or on behalf of, prisoners in the internment camps. Balance on hand as at March 31, 1947, is made up of canteen profits \$98,169.58 and amounts due escaped and hospitalized prisoners, \$719.40.
- J These accounts are credited with unclaimed wages due employees of contractors operating on a cost plus basis, government plants on a management fee basis, and Crown companies.
- K To this account are credited sums deducted from the pay of ratings of the Royal Navy who are on loan to the Canadian Navy and debits represent quarterly payments to the British Admiralty under agreement.
- L The balance in this account at the close of the fiscal year 1945-46 represented the unused portion of an advance made by the Young Men's Christian Association for construction and repairs to their building at St. John's, Newfoundland. As the control and supervision of expenditures for Auxiliary Services was assumed by Army Services as of April 1, 1946, under authority of P.C. 91/1326, April 6, 1946, the amount was transferred to that Service and the account closed.
- M This account records transactions relating to deposits made by cadets to finance essential personal expenses as required by College regulations.
- N A fund, originally raised by subscription in Canada, for providing gunnery prizes for H.M.S. *Dominion*, has been transferred to the Department for the purpose of providing prizes for efficiency in gunnery and torpedo in the Royal Canadian Navy.
- O Debits represent payments for entertainment and sports equipment for Royal Canadian Naval Ships and Establishments, in the amount of \$218.16. The balance of \$2,921 was paid to the Royal Canadian Navy Benevolent Fund.
- P A portion of the pay of certain categories of R.C.A.F. airmen and airwomen serving overseas is withheld and credited to their deferred pay accounts, upon which interest chargeable to Interest on Public Debt, is allowed at 3 per cent per annum, calculated annually on month-end balances. The amount of such deferments is periodically charged to the proper allotment and credited to this account, pending release to the personnel concerned under certain conditions set forth in R.C.A.F. regulations. All balances of deferred pay in the accounts of members of the R.C.A.F. on the strength of units in Canada have been released. The balance in this account is the amount at credit of members in process of repatriation. Included in the balance of \$71,519.02 (Air Services) as at March 31, 1947, is an amount of \$55,060.07 representing deductions at rates prescribed in Part V of the Militia Pensions Act which are made from the pay and allowances of Royal Canadian Air Force officers appointed temporarily or under a commission for a fixed term and are held as deferred pay. The total amount so withheld is returned upon the officer's cessation of service or upon his transfer to the Royal Canadian Air Force (Auxiliary) or (Reserve). This amount is to be transferred in 1947-48 to a separate account under [13] Sundry Suspense Accounts.
- Q Under a Deed of Gift of the late J. Dazell McKee, securities to the value of \$1,000 are held in trust by the Department. Revenue derived therefrom is credited to this account and used to defray certain expenses in connection with the annual award of the McKee Trophy to the individual who is considered by the Minister, upon recommendation of the selection committee, as having made the most outstanding contribution towards the advancement of Canadian aviation. The above balance includes the value of the securities which are held by the Department of Finance, Securities Deposit Division.
- R This account is credited with amounts received from the United Kingdom representing War Service Gratuities, Post War Credits and Overseas Service Grants due members of the Royal Air Force who have been transferred to the Royal Canadian Air Force. Disbursements are made to the members concerned as the necessary authorities are completed.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(c) Pension and Retirement Funds—				
Permanent Services Pension Account—				
Army		498 36	719,734 97	719,236 61
Navy			106,788 55	106,788 55
Air		72,282 89	610,940 21	538,657 32
		\$ 72,781 25	\$ 1,437,463 73	\$ 1,364,682 48

These accounts are maintained for transactions in respect of pensions under an Act to amend the Militia Pensions Act, c. 59, 1946. Credits represent: (a) contributions under Part V of the Act; (b) where the con-

tributor to the original pension plan (Militia Pensions Act, 1901) so elects, the amount of his previous deductions under that plan (these deductions were credited to Ordinary Revenue—Miscellaneous, and the total amounts transferred to the above account are shown under expenditures of the relevant Services); and (c) interest (charged to Interest on Public Debt) at the rate of 4 per cent per annum on the monthly balances in these accounts. Debits in this account are payments of benefits under Part V and refunds of contributions.

Deductions from pay and allowances for those remaining under the original Act (Militia Pensions Act, 1901) are shown in Ordinary Revenue of the three Services while pension payments in this respect are made through the Department of Veterans Affairs—see page ZA-33.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Pay-list Deductions—				
Army Services	2,207,103 30	3,474,681 70	1,357,583 26	90,004 86
Naval Services	597,718 79	910,972 48	383,277 11	70,023 42
Air Services	2,308,385 50	2,504,573 04	359,937 57	163,750 03
	<u>\$5,113,207 59</u>	<u>\$6,890,227 22</u>	<u>\$2,100,797 94</u>	<u>\$ 323,778 31</u>

Deductions for War Savings Certificates, Victory Loan Bonds and Canada Savings Bonds from the salaries of certain employees of the Department not paid through Central Pay Office and from the pay and allowances of Army, Navy and Air personnel are credited to this account pending transmission to the department or agency concerned. The closing balance is comprised of deductions for War Savings Certificates made by Dependents' Allowance and Assigned Pay Branch from Pay and Allowances of Active Service Forces, \$3,440, also deductions for Canada Savings Bonds, \$320,338.31 from pay of serving personnel.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
ARMY SERVICES				
A Allied Military Notes Suspense— German Marks	63,159 87	63,159 87		
A Allied Military Notes Suspense— Italian Lire	11,485,012 54	11,487,314 98	2,302 44	
B Auxiliary Services Surpluses		473,659 33	473,659 33	
C Balance of Overseas Messing Funds, etc.		1,258,579 55	1,258,579 55	
D Government of Belgium Settlement Suspense	6,395,325 00	6,395,325 00		
E Inspection Board of Canada—Sus- pense		429,438 69	431,993 75	2,555 06
F Loan Subscribers in Arrears—Army..	214 33	23,864 56	23,841 09	190 86
G National Defence—Suspense—Army.	104,195 70	2,428,839 04	3,367,703 05	1,043,059 71
H Relief Allowances—Suspense	7,902 90			7,902 90
I Unclaimed Cheques—Suspense—Army	67,343 48	16,380 58	49,263 45	100,226 35
J Unclaimed Drafts—Suspense—Army.	2,738 03	81 75	685 22	3,341 50
	<u>18,125,891 85</u>	<u>22,576,643 35</u>	<u>5,608,027 88</u>	<u>1,157,276 38</u>
NAVAL SERVICES				
F Loan Subscribers in Arrears—Navy..	1,580 30	21,840 40	21,847 95	1,587 85
G National Defence—Suspense—Navy.	4,682 91	20,597 59	51,445 03	35,530 35
K Naval Service Headquarters Canteen	4,178 34	375 00	583 00	4,386 34
I Unclaimed Cheques—Suspense—Navy	5,913 57	4,410 06	10,612 08	12,115 59
J Unclaimed Drafts—Suspense—Navy.	11 18	11 18		
	<u>16,366 30</u>	<u>47,234 23</u>	<u>84,488 06</u>	<u>53,620 13</u>
AIR SERVICES				
F Loan Subscribers in Arrears—Air...	523 64	8 40	8 40	523 64
G National Defence—Suspense—Air...	17,487 65	2,305,263 13	2,651,936 21	364,160 73
I Unclaimed Cheques—Suspense—Air.	6,672 73	8,505 32	13,197 60	11,365 01
J Unclaimed Drafts—Suspense—Air...	44 28			44 28
	<u>24,728 30</u>	<u>2,313,776 85</u>	<u>2,665,142 21</u>	<u>376,093 66</u>
	<u>\$ 18,166,986 45</u>	<u>\$ 24,937,654 43</u>	<u>\$ 8,357,658 15</u>	<u>\$ 1,586,990 17</u>

- A Settlement of the liability in respect of the Canadian dollar equivalent of the value of notes issued by the Allied Control Commission to the Canadian Forces in German Territory was effected by the charging of the amount to the pay and allowances primary allotment under Army Services, Vote 569.
- In respect of the Italian lire, settlement was effected under authority of Department of Finance, Vote 687 (Further Supplementary Estimates) "To approve the transfer to the Italian Government, in consideration of it undertaking to redeem Allied military lire issued to the Canadian Forces, of an amount of \$3,900,000, out of the total credited to the Allied Military Lire Suspense Account pending redemption of, or settlement for, lire received from the Allied Control Commission, credits to the said account having already been charged as expenditures on Canadian Forces under War Appropriation Acts, and to approve the closing out of the said account and the transfer of the remaining balance therein to the Consolidated Revenue Fund as refund of previous years' war expenditures—\$1".
- The amount transferred to Special Receipts was \$7,522,692.66.
- B This account is credited with certain refunds received from the four Auxiliary Services Organizations, i.e., the Young Men's Christian Association, Knights of Columbus, Salvation Army and Canadian Legion. Credits represent the surpluses derived from canteen operations as well as the proceeds from the sale of surplus assets. Debits represent the transfer of the balance to the Central Trust Fund, Army, Navy and Air Force Canteens.
- C The balances of overseas messing funds for Regimental Funds Board and profits from clubs, hostels, etc., were credited to this account and subsequently transferred to Special Receipts—Refunds of Previous Years' War and Demobilization Expenditures.
- D P.C. 144/1260, April 1, 1946, authorized the payment of \$25,515,232 in settlement of all claims of the Belgian Government against the Canadian Government in respect of (a) goods, services and facilities supplied to that part of the Canadian Army serving in the North West Europe theatre of war and (b) claims made by Belgian Nationals in respect of damage caused by members of the Canadian Army (excluding moral turpitude and war damage claims), for the period from the date of the arrival of the Canadian Army in Belgium until November 8, 1945. This amount was based on a capitation rate of approximately 44.13 cents per day for each member of the Canadian Army who served in the North West Europe theatre up to that date. Interim payments totalling \$19,500,000 were made during the previous fiscal year. When the above settlement was authorized, the unpaid balance of \$6,015,232 was credited to this account during 1945-46 together with an amount of \$380,093 covering the period November 9, 1945 to March 31, 1946. Payment of the balance of \$6,395,325 was made during the current fiscal year.
- E Transactions in this account represent mainly deductions from pay of Board employees and the subsequent transfer of these amounts to the accounts or agencies concerned. The closing balance consists of: deductions for war savings certificates, \$1,421.55, and for Victory Loans previous to the Ninth Victory Loan, \$640.20; deposits by employees for bus transportation to Cherrier plant, \$234; revenue from sales of scrap, etc., to be paid to War Assets Corporation, \$259.31.
- F P.C. 2769, April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees who are not paid through the Central Pay Office. Credits reflect the incomplete subscriptions under this plan of employees who have left the Government Service. The closing balance represents unclaimed instalments.
- G Receipts which cannot be allocated immediately are credited to this account pending further advice.
- H The balance in this account represents allowances due men who were in the Department of National Defence relief camps and who left without receiving amounts due them.
- I All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account pending claims therefor.
- J Certain remittances received in the form of Receiver General drafts are credited to this account pending advice as to proper allocation.
- K All transactions in connection with the interest of this Service in the operation of the canteen are recorded in this account.
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1946-47
PUBLIC ACCOUNTS

PART II

N

DEPARTMENT OF NATIONAL DEFENCE

APPENDIX

SURPLUS CROWN ASSETS ACQUIRED AND PAYMENTS OF \$5,000 OR OVER TO SUPPLIERS

Expenditure in the following amounts represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting the accounts of the respective Services and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction: Army Services, \$5,406,284.75; Naval Services, \$786,214.91; Air Services, \$257,644.42; Defence Research, \$13,912.88.

Suppliers receiving \$5,000 or over are listed below.

ARMY SERVICES

Able Produce & Vegetable Co., \$12,930.14; Acme Farmers Dairy Ltd., \$9,008.98; Acme Steel Co. of Canada Ltd., \$11,268.45; Aga Heat (Canada) Ltd., \$54,195.63; Ajax Engineers Ltd., \$5,094; Alberta Master Bakers Association, Inc., \$26,131.11; Alberta Meat Co., \$20,486.41; Province of Alberta (various departments), \$39,074.94; Algoma Central and Hudson Bay Railway Company, \$5,586.72; Amey Coal Co., Ltd., \$6,153.59; Andrews Trucking, \$5,253.50; S. Anglin Co., Ltd., \$36,806.95; Anglo-Canadian Oils, Ltd., \$64,074.23; Artex Woollens, Ltd., \$8,287.92; J. H. Ashdown Hardware Co., Ltd., \$19,774.15; Atlantic Acadia Sugar Sales Co., \$11,154.94; Atlantic Fish Market, \$5,315.62; Atlas Bag & Baggings Co., \$21,450; Auger & Auger, Ltd., \$7,392.48; Automatic Electric (Canada) Ltd., \$11,639.83; Auto Electric Service Co., Ltd., \$104,317.62; Aylmer Dairy, \$5,044.40.

B. V. D. Co., Ltd., \$14,460.99; Backstay Standard Co., Ltd., \$21,713.33; Baird & Peters, \$6,059.28; W. L. Ballentine Co., Ltd., \$7,309.19; Barrett Bros., \$5,180.55; Bausch & Lomb Optical Co., Ltd., \$7,835.61; Bear Equipment & Services, \$18,054.86; Beaver Alberta Lumber Ltd., \$6,051.83; Beaver Lumber Company, \$6,819.29; Beaver Specialty, Ltd., \$5,055.90; Beavers Dental Burs, \$15,228.57; Beck Lee Corporation, \$5,499.86; Belding Corticelli, Ltd., \$33,715.79; Bell Telephone Co. of Canada, \$333,386.15; Bennett-Pratt, Ltd., \$7,164.70; Eusebe Berger Cie., Ltd., \$9,355.84; Berwick Fruit Products, Ltd., \$5,009.76; Bettys, Ltd., \$6,075.98; Blakely Sales Corporation, \$26,230.50; B. A. Blakeney, Ltd., \$16,917.87; Blue Ribbon, Ltd., \$7,705.38; Boake Manufacturing Company, Ltd., \$7,049.18; Boeckh Co., Ltd., \$5,117.90; Boon Strachan Coal Co., \$7,981.82; Booth Fisheries Canadian Co., Ltd., \$7,742.89; Borden Co., Ltd., \$12,268.48; G. A. Boulet, Ltée., \$41,319.32; S. F. Bowser Co., Ltd., \$5,024.64; F. P. Brais, K.C., \$7,793.14; Brandram-Henderson, Ltd., \$13,493.24; J. H. Brandy, \$14,082.30; Breadner Co., Ltd., \$22,518.62; Alex Bremner Ltd., \$7,489.68; John A. Brennan, \$5,535.05; C. V. Bridges, Roy Bridges, (Bridges Brothers Inc.), \$35,000; Brill Hat & Cap Co., Ltd., \$9,194.91; Brill Shirt & Neckwear, Ltd., \$6,489.22; George Brisbois, \$12,433.28; British America Paint Co., Ltd., \$9,266.89; British American Oil Co., Ltd., \$148,570.99; British Columbia Electric Railway Co., Ltd., \$144,865.63; British Columbia Equipment Co., Ltd., \$7,393.35; British Columbia Power Commission, \$22,849.77; Province of British Columbia (various departments), \$365,337.96; British Columbia Telephone Co., \$42,840.44; British Neckwear Mfg. Co., \$18,114.94; British Yukon Navigation Co., \$310,848.63; Brockville Cooperative Association, \$5,730.18; Brockville Public Utilities Commission, \$11,041.64; Brown's Bread, Ltd., \$12,808.60; Brown & Rutherford Ltd., \$5,028.05; J. R. Brown & Co., \$12,397.44; Melvin L. Brown, \$10,669.66; Stan Brown Transport, \$23,532.58; J. S. Brydon, \$25,125; Builders Sales, Ltd., \$6,184; W. W. Burdett Co., \$20,957.94; Burgess Battery Co., \$18,527.04; Burke Electric & X-Ray Co., Ltd., \$8,378; Burns & Co., Ltd., \$385,218.92; P. Burns & Co., Ltd., \$28,319.40; H. C. Burton & Co., \$11,853.65.

Caldwell Linen Mills, Ltd., \$9,895.48; City of Calgary, \$30,581.04; Calgary Fruit, Ltd., \$9,256.30; Calgary Power Co., Ltd., \$5,515.24; Cambridge Instrument Co., \$5,072.20; Canada Bread Co., Ltd., \$50,127.71; Canada Cement Co., Ltd., \$10,739.61; Canada Coal, Ltd., \$11,771.97; Canada Dominion Sugar Co., Ltd., \$17,520.56; Canada Packers, Ltd., \$917,717.28; Canada Paint Co., Ltd., \$16,449.03; Canada Sand Papers, Ltd., \$5,084; Canada Steamship Lines, Ltd., \$7,631.81; Canadian Arsenals, Ltd., \$1,542,546.11; Canadian Brownhoist, Ltd., \$13,097.06; Canadian Cannery, Ltd., \$10,634.27; Canadian Cellucotton Products Co., Ltd., \$5,427.14; Canadian Corps of Commissioners, \$525,475.53; Canadian Dental Trade Association, \$18,343.75; Canadian Elevator Equipment Co., \$5,805.40; Canadian Fairbanks-Morse Co., Ltd., \$26,799.09; Canadian Fire Hose Co., Ltd., \$5,209.49; Canadian General Electric Co., Ltd., \$103,672.33; Canadian Hanson & Van Winkle Co., \$7,748.51; Canadian Import Co., \$145,807.38; Canadian Industries, Ltd., \$216,590.59; Canadian Ingersoll-Rand Co., Ltd., \$9,059.90; Canadian Kodak Sales, Ltd., \$104,448.29; Canadian Laboratory Supplies, \$7,760.37; Canadian Laco Lamps, Ltd., \$5,063.24; Canadian Legion (various groups), \$5,670.79; Canadian Lift Truck Co., Ltd., \$8,915; Canadian Liquid Air Co., Ltd., \$38,395.94; Canadian Marconi Co., \$453,339.25; Canadian National Carbon Co., Ltd., \$6,287.97; Canadian National Exhibition Association, \$86,680.99; Canadian National Institute for the Blind, \$11,122.48; Canadian National Railways, \$2,783,048.91; Canadian National Steamships, \$2,893,867.71; Canadian National Telegraphs, \$117,309.72; Canadian Oil Co., Ltd., \$147,672.79; Canadian Pacific Air Lines, Ltd., \$70,517.89; Canadian Pacific Express Co., \$53,029.79; Canadian Pacific Railway Co., \$2,016,643.61; Canadian Poultry Sales, Ltd., \$5,324.89; Canadian Raybestos Co., Ltd., \$12,768.93; Canadian Safety Fuse Co., Ltd., \$41,402.85; Canadian Steel Strapping Co., Ltd., \$8,324.98; Canadian Top & Body Corporation, Ltd., \$251,412.89; Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., \$33,424.81; Canadian Westinghouse Co., Ltd., \$22,068.94; Canadian White Pine Co., Ltd., \$6,591.76; Canadian Wirebound Boxes, Ltd., \$35,499.52;

Canadian Wool Board, Ltd., \$52,107.96; Canadian Wright, Ltd., \$66,166.07; Capo Polishes, Ltd., \$6,207.87; Dr. B. T. Carmichael, \$5,681; Carnation Co., Ltd., \$36,685.84; Magloire Cauchon Ltée., \$82,800; Central Alberta Dairy Pool, \$18,213.01; Central Canada Coal Co., Ltd., \$5,335.48; Central Construction Co., Ltd., \$5,308.49; Central Scientific Co. of Canada, Ltd., \$6,782.18; Cercle Social Ste. Anne, Ottawa, \$6,286.44; O. Chahour Inc., \$5,882.83; Chown Ltd., \$17,891.43; Chrysler Corporation of Canada, Ltd., \$427,483.66; Cie Commerciale, Quebec, \$10,494.44; Circle-Bar Knitting Co., Ltd., \$32,172.22; Cities Service Oil Co., Ltd., \$97,297.76; Citizens' Dairy, \$26,926.54; City Dairy, Ltd., \$21,157.63; City Steam Laundry, Kingston, \$5,564.69; Elizabeth Clerke, \$8,266.67; Club Coffee Co., \$6,930; Coal Sellers Co., Ltd., \$9,201.45; Cobequid Power Co., Ltd., \$14,912.40; Corkshutt Plow Co., Ltd., \$56,758.53; Codville Co., Ltd., \$45,718.34; Coleman Packing Co., Ltd., \$22,989.07; Collegiate Cravat Co., Ltd., \$11,038; Colliver & Huff, \$11,000.63; Colonial Traders Ltd., \$11,651.19; Commodity Prices Stabilization Corporation Ltd., \$304,273.98; Commonwealth Equipment, \$5,473.50; Conger Lehigh Coal Co., Ltd., \$12,644.68; Connaught Medical Research Laboratories, \$192,062.29; Consolidated Mining & Smelting Co., Ltd., \$8,324.02; Consumers' Gas Co. of Toronto, \$5,132.19; Continental Can Co. of Canada, Ltd., \$5,497.46; Continental Paper Products, Ltd., \$14,768.75; Co-operative Federee de Quebec, \$27,488.18; Corbeil, Ltd., \$23,576.58; Corrugated Paper Box Co., Ltd., \$8,521.43; J. A. & M. Cote Ltd., \$50,732.82; James Cowan & Co., Ltd., \$7,339.46; Crane, Ltd., \$34,478.68; Crawley & McCracken Co., \$45,306.25; Creamland Crescent Dairy, Ltd., \$8,654.74; Crescent Creamery Co., Ltd., \$18,539.82; George W. Crothers, Ltd., \$21,573.04; Crown Lumber Co., Ltd., \$5,016; Crystal Dairy Ltd., \$12,671.40; Clarence Cummings, \$8,970.60; M. N. Cummings, \$15,059.21; S. Cunard & Co., Ltd., \$39,643.96.

Frank R. Dauphinee, \$5,500.54; James Davidson's Sons, \$3,398.69; Davis and Fraser Ltd., \$13,685.77; Dayfoot Shoe Co., \$12,612.75; Dearborn Chemical Co., Ltd., \$5,257.92; Defence Industries, Ltd., \$60,879.30; Diamond T. Trucks Ltd., \$51,568.87; Edmund T. Dillane, \$14,250; Dominion Bridge Co., Ltd., \$171,546.78; Dominion Brush Mfg. Co., Ltd., \$10,030.08; Dominion Coal Co., Ltd., \$37,318; Dominion Government—Department of External Affairs, \$13,195.50; Department of Finance, \$374,538.73; Department of Justice, \$14,554.59; Department of Labour, \$21,060.54; Department of Mines and Resources, \$7,588.82; Department of National Defence, Air Services, \$831,268.48; Department of National Defence, Naval Services, \$153,980.77; National Film Board, \$58,874.12; National Research Council, \$11,837.40; Department of National Revenue, \$609,548.11; Post Office Department, \$117,101.56; Department of Public Printing and Stationery, \$1,203,007.44; Department of Reconstruction & Supply, \$2,751,592.90; Department of Trade and Commerce, \$181,040.20; Department of Transport, \$52,992.23; Dominion Oilcloth and Linoleum Co., Ltd., \$25,175.64; Dominion Oxygen Co., Ltd., \$10,414.02; Dominion Rubber Co., Ltd., \$52,118.45; Dominion Sash & Door Co., Ltd., \$5,754.05; Dominion Steel and Coal Corporation, Ltd., \$29,799.10; Dominion Textile Co., Ltd., \$21,268.77; Dominion Utilities Co., Ltd., \$5,607.33; Doncaster Construction Co., \$7,927.83; Doon Twines Ltd., \$13,424.28; Dorothea Knitting Mills, Ltd., \$49,288.75; N. Dowling, \$7,572.97; Louis Drinka & Son, \$5,574.87; A. Drury, \$22,178.95; Drury's Fuel & Builders Supplies, \$100,616.77; C. A. Dunham Co., Ltd., \$5,368.81; Dunlop Tire & Rubber Goods Co., Ltd., \$5,256.80; J. O. Dupuis, Ltd., \$35,522.87.

Eastern Abattoirs, Ltd., \$20,549.68; Eastern Bakeries, Ltd., \$5,642.36; Eastern Farm Products Co., \$30,074.42; Eastern Light & Power Co., Ltd., \$8,938.69; T. Eaton Co., Ltd., \$20,429.54; City of Edmonton, \$21,528.46; Edmonton City Dairy Co., \$16,023.17; Edmonton Produce Co., Ltd., \$15,533.29; D. Kemp Edwards, Ltd., \$5,805.82; Edwards & Edwards, Ltd., \$9,471.09; Electronic Devices Co., Ltd., \$12,258.89; Elliott Marr & Co., Ltd., \$13,980.33; Elmhurst Dairy Ltd., \$13,160.02; Empire Brass Mfg. Co., Ltd., \$5,569.37; Empire-Hanna Coal Co., \$17,953.78; T. H. Estabrooks Co., Ltd., \$51,333.14; Evans, Coleman and Evans Ltd., \$12,764.64; Ever-Ready Cleaners, Ltd., \$32,598.76.

P. Fabien Ltd., \$66,067.42; Falconer Marine Industries, \$5,020.65; Federal Electric Supply Co., \$11,738; Fergus Investments, Ltd., \$7,590; Fergusson Atlantic Underwear, Ltd., \$12,060.86; Finning Tractor & Equipment, \$12,565.62; Firestone Tire & Rubber Co. of Canada, Ltd., \$8,293.14; First Co-operative Packers of Ontario, Ltd., \$31,193.83; Fisher Scientific Co., Ltd., \$6,444.63; Ford Motor Co. of Canada, Ltd., \$376,020.22; Fort York Packers, Ltd., \$17,643.65; Four Wheel Drive Auto Co., Ltd., \$11,469.93; Franke Levasseur & Co., Ltd., \$6,427.37; Fraser Valley Milk Producers Association, \$42,686.68; City of Fredericton, \$11,404.91; Fredericton Exhibition Association, \$35,000; Frontenac Quarries Ltd., \$5,410.10; Furness Withy & Co., Ltd., \$285,364.01.

Gainers, Ltd., \$37,412.71; Gair Co. Canada Ltd., \$21,020.55; Galibert Ltd., \$9,877.10; Gamble Robinson Ltd., \$91,946.17; Gardner Engines (Eastern Canada), Ltd., \$16,111.29; Gas & Oil Products Ltd., \$31,680.37; Henry Gatehouse & Son Inc., \$5,022.07; Jean Marie Gaulin, \$5,359.70; J. R. Gaunt & Son (Canada) Co., Ltd., \$13,597.72; Gelling Engineering Ltd., \$18,828.64; General Motors Products of Canada, Ltd., \$119,325.42; General Paint Corporation of Canada Ltd., \$10,713.97; General Steel Wares, Ltd., \$11,885.80; General Supply Co. of Canada, \$5,090.28; R. E. Gibson & Co., \$30,237.21; Thomas W. Gittins, \$7,002.80; Globe Laundry, Ltd., \$20,454.57; Glovers-Craft Reg'd., \$6,895.07; Edouard Gohier Ltée., \$17,676.55; Good Rich Refining Co., Ltd., \$95,394.12; B. F. Goodrich Rubber Co. of Canada, Ltd., \$23,245.44; Goodyear Tire & Rubber Co. of Canada, Ltd., \$55,964.57; Gordon & Belyea Ltd., \$8,797.67; Grand Ligne Mission (Montreal), \$77,000; Grand'Mere Knitting Co., Ltd., \$54,328.46; Grandor Lumber Co., Ltd., \$27,242.04; Great West Coal Co., Ltd., \$29,619.23; Great Western Garment Co., Ltd., \$21,841.20; Grey Fruit & Produce, Ltd., \$10,075.50; Grey Nuns of the Cross, \$8,776.03; Grimshaw Yellowknife Transportation, Ltd., \$16,698.44; Grover Mills, Ltd., \$8,147.59; Guaranteed Pure Milk Co., \$7,819.46; A. Guertin, \$34,053.74; Gypsum Lime & Alabastine Co., \$6,372.76.

City of Halifax, \$32,351.87; Halifax Shipyards, Ltd., \$21,141.48; Hall Fuel, Ltd., \$31,050.06; Melville Hall, \$16,257; Halliday Dube Lumber Co., \$210,323.13; Hamilton Hydro-Electric System, \$6,807.72; Hannan Varnish Co., Ltd., \$5,952.27; Hardinge Brothers, Canada, Ltd., \$5,733.55; James Harris, \$6,124.98; Harrison Hot Springs Hotel Co., Ltd., \$93,596.67; Hart Battery Co., Ltd., \$12,979.48; J. F. Hartz Co., Ltd., \$9,832.70; Hawkins Fruit & Produce Co., Ltd., \$6,106.66; R. B. Hayoe & Co., Ltd., \$5,612.25; Hayward Lumber Co., Ltd., \$5,150.48;

Charles Hebert, \$6,915.80; Hemlock Park Dairy, Ltd., \$7,076.42; John Heney & Son, Ltd., \$40,657.07; Hepburn Brothers, \$9,634.72; Hercules Mfg. Co., Ltd., \$23,356.20; Hinde & Dauch Paper Co. of Canada, Ltd., \$15,800; Hobbs Glass, Ltd., \$32,405.45; Hodgson Rowson & Co., \$5,632.83; Hogan Lumber Co., \$10,027.44 William K. Hogg, J. K. Hogg, M. D. Hogg, \$153,335; S. S. Holden, Ltd., \$14,925.99; Home Oil Distributors, Ltd., \$42,475.11; Horne & Pitfield, Ltd., \$32,041.50; Norman A. Horsburgh, \$6,149.60; D. H. Howden & Co., Ltd., \$5,082.83; Hudson's Bay Co., \$59,326.78; Frank Hummsett Ltd., \$19,782.45; Hygiene Products, Ltd., \$3,941.56; Hygrade Corrugated Products, Ltd., \$11,861.24; Hypressure Jenny Sales & Service, Ltd., \$11,873.40.

Imperial Oil Ltd., \$1,517,476.18; Imperiale Fuels, Ltd., \$23,266.47; Independent Order of Foresters \$128,887.49; Industrial Farm, \$22,085.55; Industrial Finance Corporation, Limited, \$7,287.50; Ingersoll Cream Cheese Co., Ltd., \$7,889.26; Ingram and Bell, Ltd., \$7,715.50; Instruments Ltd., \$10,328.79; Intercontinental Pork Packers, Ltd., \$23,592.47; International Agencies, \$5,610; International Business Machines Co., Ltd., \$100,261.37; International General Electric Co., \$213,804.50; International Harvester Co., \$12,437.20; Iron Fireman Mfg. Co. of Canada, Ltd., \$6,236.33; Irving Oil Co., Ltd., \$19,317.46.

Thomas Jackson & Sons, Ltd., \$9,893.10; Jacksons Bread Ltd., \$7,120.46; F. T. James Co., Ltd., \$37,115.12; Johnson Hardware Co., Ltd., \$5,277.65; Johnson & Johnson, Ltd., \$32,446.55; J. Frank Jones Coal, Ltd., \$12,290.77; J. J. Joubert Ltée., \$5,616.14.

Katchen Brothers, \$18,207; Kelly Douglas & Co., Ltd., \$15,182.24; Keyes Supply Co., Ltd., \$5,883.59; A. E. Kierstead Ltd., \$5,810.34; Kingham-Gillespie Coal Co., Ltd., \$35,057.58; Kingsley Companies, \$23,345.28; City of Kingston, \$51,785.19; Kingston Steam Laundry Ltd., \$8,992.29; Kitchen Overall & Shirt Co., Ltd., \$38,142.92; Kraft Containers Ltd., \$5,335.05; Kraft Foods Ltd., \$6,760.25; Kwik Way Equipment Co., \$21,557.37.

Labelle Electric Reg'l., \$7,479.15; Lachance and Tanguay Reg'd., \$7,337; Lackie Mfg. Co., \$13,246.75; Lafayette Shoe Mfg. Co., Ltd., \$20,651.60; Laiterie Laval Eng., \$6,355.87; Laiterie Leduc & Frere, \$6,137.73; Lake of the Woods Milling Co., Ltd., \$6,125.78; Langleys Ltd., \$15,060.74; Lanzarotta Brothers, \$8,933.90; Laporte Cartage Co., \$17,148.50; Laporte-Hudon-Hebert, Ltée., \$25,174.89; La Salle Builders Supply Ltd., \$34,638.71; W. T. Lawson, \$9,170.85; Leader-Post Ltd., \$5,662.28; Lewis Craft Supplies Ltd., \$5,489.99; Libby-McNeill and Libby of Canada, Ltd., \$19,312.44; F. G. Lister & Co., Ltd., \$5,031.67; City of London, \$27,637.49; London Coat and Apron Supply, \$15,146.54; London Pure Milk Co., Ltd., \$7,376.44; City of Longueuil Corporation, \$8,898.87; Luscar Coals Ltd., \$13,266.05.

James E. Macdonald, \$35,000; Macdonald's Consolidated Ltd., \$22,162.99; John MacIsaac, \$11,305; Mack Trucks (Canada) Ltd., \$13,661.69; H. R. Macmillan Sales, Ltd., \$36,573.82; W. H. Malkin & Co., Ltd., \$5,665.62; Manitoba Co-operative Dairies, Ltd., \$17,506.99; Manitoba Power Commission, \$36,435; Province of Manitoba (various departments), \$51,027.15; Manitoba Sugar Co., Ltd., \$9,886.06; C. A. Mann & Co., \$11,607.42; Manuels Market Ltd., \$6,068.04; Maple Block & Tile Ltd., \$5,700; Maple Leaf Dairy Ltd., \$36,501.67; Luc Marchessault, \$5,978.15; Marine Agencies Ltd., \$22,405.85; Marine Industries Ltd., \$6,005.81; Maritime Electric Co., Ltd., \$14,817.29; Maritime Pant Mfg. Co., Ltd., \$149,205.71; Maritime Stock Breeders, \$32,869; Maritime Telegraph and Telephone Co., Ltd., \$44,581.50; Markdale Creamery & Products, \$11,700; Louis Canac Marquis, \$5,974.53; Marshall-Wells Co., Ltd., \$31,843.07; Marvel Bakery, \$6,031.95; Master Bakers' Association, \$9,199.58; Mayno Davis Lumber Co., Ltd., \$8,266.31; Cornelia P. Mayo, \$9,315; L. McBrine Co., Ltd., \$22,595.55; McCallum Camouflage Industry, \$334,249.41; McCleary & Weston Ltd., \$28,313.52; McColl-Fontenac Oil Co., Ltd., \$137,496.62; McCurdy Supply Co., Ltd., \$6,616.90; McGregor Hosiery Mills Ltd., \$7,587.60; McLennan, McFeely and Prior Ltd., \$19,661.42; Meakins & Sons, Ltd., \$7,198.28; Meco Ltd., \$61,639.39; Merck & Co., Ltd., \$5,432.11; Metals Ltd., \$8,473.39; Michaud & Simard, \$9,330; Mile End Fruit Exchange Inc., \$42,703.67; Millen & Frere Inc., \$107,554.70; J. S. Miller, \$18,022.74; Milne Neckwear Ltd., \$10,470.76; Modern Dairies Ltd., \$24,760.32; G. A. Moggridge Co., Ltd., \$11,790.92; Mongeau & Robert Cie., Ltée., \$400,676.36; City of Montreal, \$183,509.39; Montreal Dual Mixed Concrete, Ltd., \$7,006.04; Benjamin Moore & Co., Ltd., \$6,678.34; Morantz Beef Co., \$46,608.29; Motor Coach Industries, Ltd., \$80,127.96; Mowat Grant Ltd., \$5,168.57; Mumford Medland, Ltd., \$9,141.37; Murphy Paint Co., Ltd., \$22,476.11; Alexander Murray & Co., Ltd., \$5,109.91; Mussons (Canada) Ltd., \$6,530.67; Mutual Growers Market, Ltd., \$31,963.62.

National Drug & Chemical Co. Canada, Ltd., \$6,330.97; National Grocers Co., Ltd., \$112,990.15; National Hat Mfg. Co., \$13,391.29; National Stevedoring Co., \$55,432; Navy League of Canada, \$23,917.18; Needlecraft Mills, Ltd., \$83,196.04; Neptune Meter Co., Ltd., \$18,275.98; New Brunswick Electric Power Commission, \$15,522.78; New Brunswick Power Co., \$15,167.37; New Brunswick Telephone Co., Ltd., \$30,857.67; New Method Laundry Co., \$5,157.24; New System Laundry & Cleaners, \$5,921.83; New York Central Railroad Co., \$291,005.82; Newfoundland Fuel & Engineering Co., \$5,712; Newfoundland Railway, \$14,365.04; Norris Dairy, Ltd., \$28,257.08; North American Trucking & Distributing Co., \$10,049.67; North Star Oil Ltd., \$11,437.44; Northern Alberta Dairy Pool, Ltd., \$15,712.82; Northern Alberta Railways Co., \$26,480.73; Northern Asbestos Products, \$9,886.05; Northern British Columbia Power Co., Ltd., \$10,811.79; Northern Electric Co., Ltd., \$204,687.56; Northern Potato & Vegetable Co., \$8,325.50; Northern Transportation Co., \$7,626.05; Northern Woollens Ltd., \$5,454.46; Northwestern Utilities, Ltd., \$14,167.97; Nova Scotia Light & Power Co., Ltd., \$118,205.02.

O'Connor's Fish Co., Ltd., \$6,005.27; A. T. O'Leary & Co., \$15,364.69; Ontario Construction Co., \$14,535.50; Ontario Hydro-Electric Power Commission, \$96,261.11; Ontario Laundry Ltd., \$12,885.60; Ontario Northland Railways, \$57,736.05; Province of Ontario (various departments), \$18,881.94; Otis-Fensom Elevator Co., Ltd., \$675,707.16; Ottawa Car & Aircraft, Ltd., \$15,652.42; City of Ottawa, \$467,262.09; Ottawa Hydro-Electric Commission, \$10,892.41; Ottawa Light, Heat & Power Co., Ltd., \$40,774.07; Ottawa Paint Works Ltd., \$11,013.82; Ottawa Sanitary Laundry Co., \$9,337.44; Outboard Marine & Mfg. Co., \$13,087.76.

Pacific Meat Co., Ltd., \$55,384.65; Pacific National Exhibition Association, \$295,198.05; Palm Dairies Ltd., \$6,479.85; Paramount Dry Cleaners & Dyers, \$11,220.86; Parisian Laundry Co. of Toronto, Ltd., \$30,913.25;

Parke, Davis and Company, Limited, \$7,293.25; Parker's Cleaners and Dyers Ltd., \$17,699.84; Pas Lumber Co., Ltd., \$10,131.44; Peace River Block Bakery, \$5,862.45; Peace River Coal Mines Ltd., \$15,742.16; Peerless Laundry, \$6,720.70; Pembroke Electric Light Co., Ltd., \$27,190.99; Pembroke Laundry, Cleaning & Dyeing Co., \$11,801.97; Penceo Oils Ltd., \$16,153.13; Pennsylvania Railroad Co., \$5,635.90; Hormidas Perron, \$12,836.25; Pfeiffer Inc., \$16,996.01; Piercey Supplies Ltd., \$6,615.31; Pioneer Fruit & Vegetable Co., Ltd., \$5,590.60; Pleasant View Dairy, Ltd., \$5,557.26; Plunkett & Savage, \$9,389.74; Polymer Corporation Ltd., \$10,918.88; Poole Construction Co., Ltd., \$8,000.07; Porter & Black, \$6,892.50; Potato House, \$10,072.78; Precision Machine & Foundry Ltd., \$13,644.13; Corporation of Prince George, \$6,831.31; Corporation of Prince Rupert, \$7,148.69; Proctor & Gamble Co. of Canada, Ltd., \$5,667.38; Producers Dairy Inc., \$13,256.89; Purity Flour Mills, Ltd., \$6,722.07.

City of Quebec, \$20,112.69; Quebec Converters Ltd., \$21,709.58; Quebec Hydro, \$161,948.72; Province of Quebec, \$9,245.27; Quebec Stitchdown Shoe Co., \$6,114.90; Quilchena Farms, Ltd., \$10,257.37.

R.C.A. Victor Co., Ltd., \$145,899.50; Alphonse Raymond Ltée., \$5,090.80; T. H. David A. Reed, \$6,432; Regent Knitting Mills, Ltd., \$46,191.60; Regina Agricultural & Industrial Exhibition, \$166,500; Regina Cartage & Storage Co., \$21,850.38; City of Regina, \$39,370.70; Regina Steam Laundry Ltd., \$11,179.95; Reid & Co. Lumber, Ltd., \$5,267.51; Research Enterprises Ltd., \$576,298.90; Revelstoke Sawmills Co., Ltd., \$5,654.38; Reverendes Soeurs des Enfants de Jesus et de Marie, \$6,000; James Richardson and Son, Ltd., \$7,158.25; Richardson Road Machinery Co., Ltd., \$32,307.35; Richmond Hosiery, Ltd., \$9,403.56; Roads Resurfacing Co., Ltd., \$13,422.90; N. B. Roantree Co., Ltd., \$13,404.70; Robertson Bros., \$11,224.86; Robertson Fuel Supply Co., Ltd., \$27,421.13; Thomas Robertson & Co., Ltd., \$5,517.96; Robin Hood Flour Mills, Ltd., \$8,224.23; Roden Brothers, \$13,929.19; A. V. Roe (Canada) Ltd., \$8,400.11; Rogers Brothers Corp., \$7,429.21; Rogers Majestic Corp., Ltd., \$11,756.14; Rogers Montreal Ltd., \$76,269.08; Rohmer Service Stations Ltd., \$28,318.54; Roman Catholic Episcopal Corp., Diocese of Kingston, \$10,078.26; Roofers Supply Co., Ltd., \$5,018.03; Harry Rosen Coal Supply, \$6,608.34; T. O. Roy, \$5,307; Royal Trust Co., \$17,561; S. Rubin, \$9,634.97; Rumford Ltd., \$9,546.44; Rumford Laundry Ltd., \$11,400.73; T. E. Ryder Machinery Co., \$29,917.46.

S.M.T. (Eastern) Ltd., \$8,909.08; Saillant & Fils Enr'g., \$5,390.94; Saint Boniface Abattoir Ltd., \$103,712.31; City of Saint John, \$14,480.54; Saint Lawrence Starch Sales Co., Ltd., \$18,161.38; Saint Lawrence Sugar Refineries, Ltd., \$7,796.09; Sainte Rose Lumber Reg'd., \$57,680.94; Trustees of Saint Sulpice Commercial Property, \$316,250; St. Williams Preservers Ltd., \$5,044.42; Salvation Army, \$50,694.30; S. J. Sanderson, \$8,153.41; Saskatchewan Co-operative Creamery Association, \$6,081.81; Province of Saskatchewan (various departments), \$35,990.68; Scarfe & Co., Ltd., \$6,713.35; J. M. Schneider Ltd., \$17,404.71; Scotch Anthracite Coal Co., \$61,708.06; Scott Fruit Co., \$24,022.14; Scott National Fruit Co., Ltd., \$10,612.74; Seaport Crown Fish Co., Ltd., \$6,337.80; Seiberling Rubber Co. of Canada, Ltd., \$5,543.22; Shawinigan Water & Power Co., \$10,489.81; J. J. Shea, \$16,519.19; Shell Oil Co. of Canada, Ltd., \$68,695.62; Sherwin Williams Co. of Canada, Ltd., \$40,295.53; Shift & Co., Inc., \$94,531.90; Shipping Containers, Ltd., \$26,013.57; A. Sicard Ltd., \$20,919.72; Sico Paint Ltd., \$8,628.56; Silverwoods Dairy Ltd., \$17,340.82; Simcoe Block Co., \$8,000; Simkins Transfer & Fuel, \$13,163.58; Simmons Ltd., \$33,750.33; J. M. Sinclair Ltd., \$9,371.43; A. P. Slade (Victoria) Ltd., \$8,602.53; Slade Steward, Ltd., \$16,507.49; Smith Brothers, Motor Body Works, \$36,817.34; Smith Produce Co., \$8,967.61; Smithson Transport Co., \$9,527.64; Soeurs Grises de la Croix, \$5,062.50; Solex Co., Ltd., \$7,728.69; Sorel Industries, Ltd., \$729,245.88; Southam Press Montreal Ltd., \$91,772.35; Southern Alberta Co-operative Vegetable Growers, \$7,234.37; Southern Canada Power Co., Ltd., \$12,587.72; Sovereign Pottery Ltd., \$13,870.99; James Sowards Coal Co., Ltd., \$22,024.36; William Stairs Son & Morrow Ltd., \$8,818.78; Standard Aero Engine Works Ltd., \$38,440.47; Standard Bread Co., Ltd., \$10,634.45; Standard Fish Co., \$5,646.59; Standard Oil Co., \$21,052.56; Standard Paper Box Ltd., \$14,164.62; Star Steam Laundry Co., Ltd., \$7,277.39; R. P. & W. F. Starr Ltd., \$7,048.43; Steel Co. of Canada, Ltd., \$13,332.17; G. F. Stephens & Co., Ltd., \$9,834.62; J. W. Stephens Ltd., \$5,515.21; Stephenson Osher Co. Ltd., \$23,610.13; Stericloth Products Ltd., \$24,010.68; Sterling Motors Corp., \$7,488.52; Strachan Brothers Ltd., \$8,508.92; W. E. Strange & Son, \$28,494.46; Strathcona Garment Mfg. Co., \$11,765.21; Stronach & Sons, \$9,871.81; Sun Life Assurance Co. of Canada, \$71,456.78; Superior Converters Ltd., \$12,512.19; Superline Oils Ltd., \$25,510.61; Town of Sussex, \$11,526.38; R. Swail Coal & Cartage Ltd., \$54,582.32; W. Lawrence Sweeney, \$204,587.71; Swift Canadian Co., Ltd., \$275,723.26.

Taylor & Drury Ltd., \$7,598.72; Tebbutt Shoe & Leather Co., \$9,279.43; Telegraph Apparatus Co., \$5,362.60; Thistle Dairy Ltd., \$8,652.32; Thompson Brothers, \$13,051.40; Thompson Bros. Machinery Co., Ltd., \$12,781.49; Thomson Groceries Ltd., \$24,751.81; Thorp Hambrook Co., Ltd., \$16,491.05; John Tobin & Co., Ltd., \$13,736.32; Toilet Laundries Ltd., \$22,651.54; Toma Fruits, \$19,762.29; Tooke Brothers, Ltd., \$19,227.24; City of Toronto, \$237,573.54; Toronto Hydro-Electric System, \$19,538.53; Toronto Launderers & Dry Cleaners, Ltd., \$18,927.86; Toronto Township Water Works, \$5,912.58; Traders Mfg. Co., Ltd., \$10,318.59; Jean Paul Trahan, \$11,646.17; Trans-Canada Air Lines, \$30,081.19; Tree Surgery Co., Ltd., \$16,119.78; Tremco Mfg. Co. (Canada) Ltd., \$5,551.12; Trenton Egg Grading Station, \$12,695.54; Trio Shirt Mfg. Reg'd., \$15,517.60; Troy Laundry & Dyeing Co., \$12,728.72; J. J. Turner & Sons Ltd., \$5,273.50.

Union Laundry, \$6,751.55; Union Milk Co., Ltd., \$16,334.52; Union Packing Co., Ltd., \$45,118.27; Union Quarries & Paving Ltd., \$6,793.27; Union Steamships Ltd., \$11,761.85; Union Tractor & Equipment, \$62,483.17; Unique Products Co., \$6,862.01; United Farmers Co-operative Co., Ltd., \$13,506.39; United States Treasury Department, \$14,519.21.

Vails Laundry & Dry Cleaning, \$7,870.53; City of Vancouver, \$12,027.04; City of Verdun, \$20,923.61; Vernon, B.C., \$23,010.50; Vickers Gorrie Ltd., \$24,991.51; Victor X-Ray Corp. of Canada Ltd., \$7,351.39; City of Victoria, \$10,581.36; Vivian Engine Works Ltd., \$9,574.06; Vulcan Iron Works Ltd., \$5,732.62.

Wall Colmonoy Canada Ltd., \$9,826.94; Waterloo Plywood Ltd., \$5,899.51; Jack Watson & Co., Ltd., \$11,089.83; Westeel Products Ltd., \$5,070.73; Western Canadian Greyhound Lines Ltd., \$7,116.81; Western

Fair Association, \$153,450; Western Glove Works Ltd., \$39,545.44; Western Grocers Ltd., \$15,550.22; Western King Mfg. Co., Ltd., \$25,559.50; Western Mfg. Co., Ltd., \$7,426.71; Western Oil Co., Ltd., \$9,318.93; Western Packing Co. of Canada, Ltd., \$17,483.05; Western Rubber Co. of Canada, \$28,138.92; City of Westmount, \$13,550.42; Westons Bread & Cake (Canada) Ltd., \$23,242.68; White Pass & Yukon Route, \$49,978; Fred Whitley & Co., \$5,903.16; Whyte Packing Co., Ltd., \$6,943.28; W. Wight & Co., Ltd., \$31,348.63; Wilkinson & McClean Ltd., \$6,778.43; Willard Storage Battery Co. of Canada, \$17,571.43; A. R. Williams Machinery Co., \$5,143.78; Williams & Wilson Ltd., \$13,557.32; Willys Overland Export Corp. (American), \$30,747.97; Willys Overland Motors Inc., (Canadian), \$20,491.37; Wisil Ltd., \$20,954.57; City of Winnipeg, \$34,919.92; Winnipeg Electric Co., \$13,571.52; Winnipeg Paint & Glass Co., Ltd., \$23,369.93; Winnipeg Supply & Fuel Co., Ltd., \$17,421.88; Wonder Bakeries Ltd., \$5,659.55; Wonderful Soap Co., Ltd., \$32,936.69; G. H. Wood & Co., Ltd., \$6,020.67; Wright Fruit Co., Ltd., \$5,316.12; Wrightway Laundry, \$7,102.57.

Yarrows Ltd., \$9,620.10; York Trading Ltd., \$5,147.72; Young Men's Christian Association, \$140,032.06.
Zemans Produce Co., \$10,691.95.

NAVAL SERVICES

Acadia-Atlantic Sugar Refineries Ltd., \$16,230.41; Acousticon Dictograph Co. of Canada, Limited, \$5,866.59; Archibald Coal Co., Ltd., \$46,914.58; Atlantic Acadia Sugar Sales Company, Ltd., \$8,000.36; Atlantic Spring & Machine Co., Ltd., \$6,900; Atlas Asbestos Co., Ltd., \$6,695.99; Austen Bros. Ltd., \$6,179.11; Automatic Electric (Canada), Ltd., \$9,969.46; Automatic Sprinkler Co. of Canada, Limited, \$17,409.40; Avon River Power Co., Ltd., \$10,341.

J. G. Badcock, \$16,207.53; George T. Bates, \$5,654; The Bay Store, \$5,134.06; Beach Foundry, Limited, \$5,920.10; The Bell Telephone Company of Canada, \$66,440.16; Berwick Fruit Products, Ltd., \$5,066.25; B. A. Blakeney Ltd., \$35,692.72; Blakeny and Son Ltd., \$5,230.20; Boutilliers, Ltd., \$10,308.97; British Aeroplane Engines Ltd., \$42,000; British America Paint Co., Ltd., \$21,748.81; British American Oil Co., Ltd., \$8,034.09; B.C. Electric Railway Co., Ltd., \$163,124.33; B.C. Equipment Co., Ltd., \$6,804.92; British Columbia Forest Products Limited, \$6,051.75; British Columbia Packers Limited, \$16,779.45; The B.C. Sugar Refining Co., Ltd., \$13,730.83; British Columbia Telephone Co., \$35,755.01; Jeremie and Esdras Brouillette, \$8,919.76; B. W. Brown and Son, \$14,755.91; Mort. Brown Limited, \$15,500; Burns & Co., Ltd., \$231,582.28; Burrard Dry Dock Co., Ltd., \$123,073.35.

Gordon Campbell Ltd., \$64,416.15; Canada Firebrick Co., Ltd., \$10,045.56; Canada Machinery Corporation, Ltd., \$5,232.92; Canada Packers, Ltd., \$107,734.40; Canada Western Cordage Co., Ltd., \$10,410.31; Canadian Arsenals Limited, \$48,610.36; Canadian Car & Foundry Co., Ltd., \$195,593.97; Canadian Corps of Commissioners, \$280,029.43; The Canadian Fairbanks-Morse Company, Limited, \$23,868.91; Canadian General Electric Co., Ltd., \$69,054.13; Canadian General Rubber Company, Limited, \$12,250.53; Canadian Industries, Ltd., \$29,176.23; Canadian Kodak Co., Limited, \$45,016.64; Canadian Laco Lamps Limited, \$7,629.39; Canadian Liquid Air Co., Ltd., \$13,441.12; Canadian Marconi Co., \$20,605.81; Canadian National Carbon Co., Ltd., \$9,436.53; Canadian National Railways, \$1,410,136; Canadian National Telegraphs, \$130,990.61; Canadian Oil Companies, Ltd., \$66,301.91; Canadian Pacific Express Co., Ltd., \$14,073.81; The Canadian Pacific Railway Co., \$1,035,812.84; Canadian Westinghouse Co., Ltd., \$17,946.85; Canadian Wirebound Boxes Limited, \$9,649.71; L. H. Cann, \$32,894.42; Capital Storage Company, \$5,730.46; Carnation Co., Limited, \$9,118.25; Central Bridge Co., Limited, \$105,624; Chamberlain Engineering (Canada) Limited, \$49,410.20; Chappells Limited, \$5,727.25; Charters Chemicals Limited, \$6,438.38; Clayton & Sons, Ltd., \$16,069.49; Coast Construction Co., Ltd., \$28,572.80; Colonial Weaving Co., Ltd., \$13,013.60; Commodity Prices Stabilization Corporation, Ltd., \$49,254.06; Commonwealth Construction Co., Ltd., \$5,565.93; Cordage Distributors, Ltd., \$15,353.04; Crane, Ltd., \$8,060.15; S. Cunard & Company, Ltd., \$5,945.50.

Dartmouth Coal and Supply Co., Ltd., \$24,919.01; Town of Dartmouth, \$6,942.08; Davie Brothers, \$9,992.25; Davis & Fraser, Ltd., \$30,867.85; Dominion Bridge Co., Ltd., \$7,829.17; Dominion Coal Co., Ltd., \$9,920.73; Dominion Government, Department of National Revenue, \$178,968.62; Post Office Department, \$22,570; Department of Public Printing and Stationery, \$217,680.96; Department of Reconstruction and Supply, \$378,504.39; Department of the Secretary of State, \$155,582.25; Dominion Steel and Coal Corporation, Ltd., \$41,374.02; F. Drexel Co., Ltd., \$5,481.63.

Eastern Light & Power Co., Ltd., \$49,857.78; The T. Eaton Co., Ltd., \$10,466.29; Electrolux (Canada), Ltd., \$6,224.41; Joseph Elie Ltée., \$5,533.36; English Electric Company of Canada, Ltd., \$5,882.53; Evans, Coleman & Evans, Limited, \$19,106.60.

Farmers', Ltd., \$59,312.38; Alexander Fleck, Ltd., \$39,366.50; Fleck Bros., Ltd., \$12,744.94; Ford Motor Co. of Canada, Ltd., \$10,978.86; Fraser Valley Milk Producers' Association, \$17,420.07; Furness, Withy & Co., Ltd., \$12,965.38.

Gault Brothers, Ltd., \$12,380.13; General Construction Company, Limited, \$14,347.32; General Paint Corporation of Canada, Limited, \$10,679.45; The Goodyear Tire and Rubber Co. of Canada, Ltd., \$10,435.96; Gordon & Belyea, Ltd., \$10,853.16; Hugh M. Grant and Company, \$8,121; The Great Western Garment Co., Ltd., \$12,719.27; Grew Boats, Ltd., \$12,180; The T. S. Griffiths Company, \$5,731.80; Grover Mills Limited, \$6,087.80; Guildfords Limited, \$18,690.27.

City of Halifax, \$33,372.28; Halifax Shipyards Ltd., \$2,462,872.51; Hall Fuel Limited, \$7,316.94; Hamilton Harbour Commissioners, \$6,081.18; Francis Hankin & Co., Limited, \$5,665.32; Heaps Engineering Co. (1940) Limited, \$15,078.96; Hercules Motors Corporation, \$9,996.40; Hillis & Sons, Ltd., \$5,036.67; Hogan Lumber Co., \$25,442.21; Home Oil Distributors, Ltd., \$9,219.83; Houde, Laroche & Cie. Ltée., \$3,850; Hoyle-Brown, Limited, \$7,726.20; Hudson's Bay Co., \$9,203.46; Hume & Rumble Ltd., \$5,364.98; Hydro-Quebec, \$10,668.82.

Imperial Oil Ltd., \$663,324.06; Imperial Tobacco Sales Company of Canada, Limited, \$20,757.88; Industrial Finance Corporation Ltd., \$19,237.50; Industrial Food Services Limited, \$174,472.35; John Inglis Co., Ltd.,

\$1,287,723.75; International Business Machines Co., Ltd., \$27,733.11; International Paints (Canada), Ltd., \$17,801.88; International Petroleum Company, Limited, \$14,500.27; Irving Oil Co., Ltd., \$24,010.07; Island Farms Co-operative Association, \$21,963.75; Island Industries, Ltd., \$10,829.59.

F. Jeune & Bro., Ltd., \$8,248.48.

Keating Sons, Ltd., \$5,698.73; Kelly, Douglas & Co., Ltd., \$37,299.13; Kermath Manufacturing Co. of Canada, Ltd., \$26,616.83; Kirk Oil (Victoria) Company, Ltd., \$76,958.12.

LaFrance Fire Engine & Foamite, Ltd., \$8,403.01; Lee Dye Sons, \$18,175.11; Lister Brothers, \$6,169.17; Walter M. Lowney Company, Limited, \$5,173.45.

Macdonalds-Consolidated Limited, \$7,301.70; H. R. MacMillan Sales Ltd., \$13,753.35; W. H. Malkin Co., Ltd., \$7,447.87; Manning Equipment Ltd., \$9,747.72; Marine Industries, Ltd., \$77,318.19; Maritime Accessories Ltd., \$9,320.82; Maritime Telegraph and Telephone Co., Ltd., \$75,744.17; Marshall-Wells Co., Ltd., \$20,158.06; McColl-Frontenac Oil Co., Ltd., \$6,689.49; McGavin Bakeries, Ltd., \$20,789.40; McKenzie Barge & Derrick Co., Limited, \$34,750.95; McLennan, McFeely & Prior Ltd., \$16,368.31; Meakins & Sons, Ltd., \$6,813.33; Mecantron Corporation, \$16,582.50; Mercury Mills, Ltd., \$11,680.57; Metal Stampings, Ltd., \$6,060; E. A. Morris Limited, \$8,819.90; Morton Engineering & Dry Dock Co., Ltd., \$10,481.66; Mulcott Company, \$7,809.25.

National Foam System, Inc., \$6,134.27; Neon Products of Western Canada, Limited, \$12,518.27; W. R. Nesbitt, \$7,104.45; The New Brunswick Electric Power Commission, \$12,602.70; New Method Laundries, Ltd., \$14,733.30; Newfoundland Railway, \$6,123.88; North Star Oil Limited, \$6,798.29; North Sydney Marine Railway Co., Ltd., \$7,758.30; Northern British Columbia Power Co., Ltd., \$7,212.23; Northern Electric Co., Ltd., \$110,963.16; Northern Tool & Gauge, Ltd., \$10,827.21; Northumberland Ferries Limited, \$25,000; Northwestern Creamery Limited, \$6,619.66; Nova Scotia Light and Power Co., Ltd., \$210,830.15.

Office Specialty Mfg. Co., Ltd., \$6,802.02; A. T. O'Leary & Co., \$141,110.44; The Ontario Hughes-Owens Co., Ltd., \$24,236.51; Otis-Fensom Elevator Company Limited, \$44,838.79.

Palm Dairies, Ltd., \$28,399.65; Parkhill Bedding Limited, \$20,714.40; Peacock Brothers, Ltd., \$10,369.74; Peerless Engineering Limited, \$5,427; Photostat Corporation, \$21,029.83; Pictou Foundry & Machine Co., Ltd., \$210,963.76; Piercey Supplies, Ltd., \$8,323.10; Pioneer Fruit and Vegetable Co., Ltd., \$21,577.61; The Presbyterian College, \$7,411.79; Prince Rupert Dry Dock & Shipyard, \$21,828.44; Pushie's Machine Shop, \$18,691.35.

Quebec Winter Club, \$36,248.

R.C.A. Victor Co., Ltd., \$13,200.21; The Regent Knitting Mills Limited, \$5,775; Regent Shirts Manufacturing Co., \$5,233.22; Regina Industries Limited, \$5,179.15; Rogers Majestic, Ltd., \$56,267.93; Royal Canadian Mint, \$39,522.75; Royal Dairy, Limited, \$17,538.31; Russell-Hipwell Engines Limited, \$67,353.05; Ryan-Wilson Co., Ltd., \$17,633.53.

City of Saint John, \$5,292.59; Saint John Dry Dock & Shipbuilding Co., Ltd., \$103,920.79; Sangamo Co., Ltd., \$7,373.53; Sawler Bros., \$6,501.35; Sawyer-Massey, Ltd., \$5,150.46; W. H. Schwartz & Sons, Ltd., \$5,646.01; Seythes & Co., Ltd., \$8,574.31; Thomas W. Seagram, \$13,385; Semco Instruments, Ltd., \$13,633.74; Shell Oil Co. of Canada Ltd., \$63,866.47; Sherwin-Williams Co. of Canada, Ltd., \$14,839.52; Silver's Agencies Ltd., \$9,239.21; T. S. Simms & Co., Ltd., \$11,347.28; James Simpson, \$6,511.72; The Robert Simpson Company Limited, \$10,068.25; Sincennes-McNaughton Line Ltd., \$5,473.75; A. P. Slade (Victoria) Ltd., \$51,242.61; Solex Co., Ltd., \$5,115.93; Sparton of Canada Ltd., \$22,916.53; Wm. Stairs, Son and Morrow Ltd., \$23,381.73; Standard Oil Company of British Columbia Limited, \$27,356.58; R. P. & W. F. Starr, Limited, \$6,671.35; Stan Steele Ltd., \$7,207.29; Bruce Stewart & Co., Ltd., \$29,369.57; Stewart-Warner-Alemite Corp. of Canada, Ltd., \$6,998.01; Stromberg-Carlson Company Limited, \$32,852.07; The Superheater Company Limited, \$39,394.32; Super-Line Oils Limited, \$6,458.24; Swift Canadian Co., Ltd., \$278,550.91; Sydney Engineering & Dry Dock Co., Limited, \$7,933.40.

The Tebbutt Shoe and Leather Co., Ltd., \$16,505; Thompson Bros. Machinery Co., Ltd., \$338,123.61; Thorp-Hambrick Co., Limited, \$20,649.94; John Tobin & Co., Limited, \$5,447.64; R. F. Tolson, \$20,112.08; Toronto General Trusts Corporation, \$13,000; Trans-Canada Air Lines, \$28,936.35; Trenton Industries Limited, \$1,723.84; Trio Shirt Mfg. Registered, \$15,397.63; Turnbull Elevator Co., Limited, \$7,324.95; J. Spencer Turner Co., Ltd., \$12,133.31.

United States Treasury Department, \$98,974.44.

Vancouver Engineering Works Limited, \$26,501.10; Vapour Proof Products Limited, \$8,084.25; The Corporation of the City of Victoria, \$35,974.72; Victoria Machinery Depot Co., Ltd., \$47,754.36; Victoria Paving Company, Limited, \$13,509.50; Vivian Diesels and Munitions Limited, \$48,375; Vivian Engine Works, Ltd., \$21,889.52.

Robert Walker & Sons Limited, \$9,085.60; Walter Walker & Sons, Ltd., \$17,996.26; Warrendale Shirt Company, Limited, \$18,293.01; Wascana Winter Club, \$7,207.77; West Coast Salvage & Contracting Co., Ltd., \$25,021.70; Whaley, Royce & Co., Limited, \$5,712.50; Wilcock Bros., \$6,137.64; The A. R. Williams Machinery Co., \$5,139.82; J. Fred Williamson, Ltd., \$5,457.13; Winnipeg Electric Company, \$5,168.13; G. H. Wood & Co., Ltd., \$9,823.76; Woods Manufacturing Co., Ltd., \$21,554.20.

The Yacht Pathfinder Limited, \$20,000; Yarrows, Ltd., \$170,428.20.

AIR SERVICES

Acadia-Atlantic Sugar Refineries, Ltd., \$14,055.46; Aircraft Components Corporation, \$15,044.85; Aircraft Repair, Ltd., \$10,532.52; Province of Alberta (various departments), \$30,496.32; Allanson Armature Mfg. Co., Ltd., \$29,896.65; Allore Co., Ltd., \$5,878.91; Corporation Ancienne Lorette, \$5,000; Anglo-Canadian Oils, Ltd., \$17,920.41; The Arcadia Cafe, \$12,055.60; Archibald Coal Co., Ltd., \$7,709.55; Atlas Polar Co., Ltd., \$10,363.83; Aviation Electric, Ltd., \$41,709.11; Avon River Power Co., Ltd., \$11,323.73.

G. R. Bell, \$11,123.96; The Bell Telephone Company of Canada, \$199,132.49; A. C. Benson Shipyard, Ltd., \$11,725.05; Blakeny & Son, Ltd., \$5,542.22; The Borden Co., Ltd., \$5,140.63; G. A. Boulet, Ltée., \$24,617.40; Bras D'or Coal Co., Ltd., \$7,294.56; J. S. Brethour, \$20,000; British Aeroplane Engines, Ltd., \$151,183.68; British American Oil Co., Ltd., \$241,348.30; British Columbia Electric Co., Ltd., \$22,539.46; British Columbia Electric Railway Co., Ltd., \$79,349.25; British Columbia Marine Engineers & Shipbuilders, Ltd., \$7,269.01; Province of British Columbia (various departments), \$5,437.45; British Columbia Telephone Co., \$49,583.38; British Rubber Co. of Canada, Ltd., \$5,210.15; British Yukon Navigation Co., \$258,865.07; Mort. Brown Ltd., \$5,867.37; Burrard Shipyard & Engineering Works, Ltd., \$15,982.12.

City of Calgary (various departments), \$24,535.30; Calgary Power Co., Ltd., \$12,293.07; Canada Coal Ltd., \$76,957.42; Canadair Ltd., \$120,563.37; Canadian Airways, Ltd., \$12,728.90; Canadian Arsenals, Ltd., \$83,091.80; Canadian Boxes, Ltd., \$5,745.88; Canadian Bridge Co., Ltd., \$43,986; Canadian Car & Foundry Co., Ltd., \$125,193.92; Canadian Fairbanks-Morse Co., Ltd., \$7,597.69; Canadian General Electric Co., Ltd., \$43,348.82; Canadian Import Co., Ltd., \$11,149.06; Canadian Industries, Ltd., \$21,331.58; Canadian Kodak Co., Ltd., \$125,411.19; Canadian Liquid Air Co., Ltd., \$12,350.79; Canadian Marconi Co., \$3,155.58; Canadian National Carbon Co., Ltd., \$25,261.56; Canadian National Express, \$71,879.08; Canadian National Railways, \$2,193,803.83; Canadian National Telegraphs, \$336,840.23; Canadian Oil Companies, Ltd., \$123,546.88; Canadian Pacific Airlines, Ltd., \$83,005.94; Canadian Pacific Express Co., \$27,539.11; Canadian Pacific Railway Co., \$1,283,316.85; Canadian Power Boat Co., Ltd., \$13,478.93; Canadian Pratt & Whitney Co., Ltd., \$391,428.40; Canadian Utilities, Ltd., \$16,274.92; Canadian Vickers, Ltd., \$2,023,094.51; Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., \$47,476.10; Canadian Westinghouse Co., Ltd., \$6,921.17; Canadian Wirebound Boxes, Ltd., \$5,732.08; Canadian Wright, Ltd., \$347,145.28; Capital Shoe Manufacturers, \$5,590.05; A. W. Carmichael, \$6,453.45; Central Aircraft, Ltd., \$86,599.42; J. W. S. Chappelle, \$89,350; Cities Service Oil Co., Ltd., \$17,599.57; Clare Bros. & Co., Ltd., \$6,608.30; Coal Harbour Shipyards, Ltd., \$6,553.66; Coal Sellers Co., Ltd., \$28,732.36; Coast Construction Co., Ltd., \$10,000; Cobeguid Power Co., Ltd., \$7,032.72; Cockshutt Plow Co., Ltd., \$31,997.09; Commodity Prices Stabilization Corporation, Ltd., \$74,010; Commonwealth Equipment Company, \$9,645.14; Consolidated Coal Co., Ltd., \$12,725.85; Corry Coal Co., Ltd., \$6,156.59; Cow & Gate (Canada) Ltd., \$10,366.80; Crane Ltd., \$13,382.65; Cumberland Equipment Co., Ltd., \$7,439.07; Cunard Coal Co., Ltd., \$6,229.48; S. Cunard & Co., Ltd., \$13,118.20.

R. Dann, \$6,736.05; Davies, Irwin, Ltd., \$7,368.54; The DeHavilland Aircraft of Canada, Ltd., \$245,590.33; Diethers, Ltd., \$26,627.85; Dominion Coal Co., Ltd., \$176,169.07; Dominion Electrohome Industries, Ltd., \$18,737.26; Dominion Government, Department of Mines and Resources, \$425,499.48, Department of National Defence—Army, \$2,744,613.90, Department of National Health and Welfare, \$9,802.16, National Research Council, \$9,383.24, Department of National Revenue, \$329,316.92, Department of Public Printing and Stationery, \$149,365.29, Department of Public Works, \$7,961.34, Department of Reconstruction and Supply, \$17,747,822.09, Royal Canadian Mint, \$104,541.03, Department of Transport, \$15,879.11; Doran Construction Co., Ltd., \$12,422.76; Dowty Equipment (Canada) Ltd., \$31,649.75; Duford, Ltd., \$17,618.83.

Earl Clothing Co., \$43,739.10; T. Eaton Co., Ltd., \$26,398.52; City of Edmonton (various departments), \$60,501.22; County of Elgin, \$21,198.25; Empire Hanna Coal Co., Ltd., \$47,331.88.

Fairchild Aircraft, Ltd., \$345,487.62; Victor D. Falconer, \$41,775.76; S. E. Farley & Son, \$10,252.34; Federal Aircraft, Ltd., \$18,168.50; Fleet Aircraft, Ltd., \$36,781.40; Fort Garry Tire & Service, Ltd., \$19,812.27; Four Wheel Drive Auto Co., Ltd., \$5,211.50; Furness Withy & Co., Ltd., \$205,569.87.

Gale Brothers, Ltd., \$8,430.94; Globe Oil Co. of Canada, Ltd., \$10,841.73; Good Rich Refining Co., Ltd., \$6,204.76; Goodyear Tire & Rubber Co. of Canada, Ltd., \$6,652.66; J. J. Graver & Sons, Ltd., \$20,620; Great West Coal Co., Ltd., \$7,495.07.

Halifax Shipyards, Ltd., \$11,217.10; Hall Fuel Co., Ltd., \$8,930.39; Hayward Lumber Co., Ltd., \$5,952.50; John Heney & Son, Ltd., \$35,022.65; Hepburn Brothers, \$33,555.97; Hilton Brothers, Ltd., \$6,621.76; Basil D. Hobbs, \$11,250; R. M. Hollingshead Co. of Canada, Ltd., \$27,282.57; Home Oil Distributors, Ltd., \$42,485.37; Hoover Machine Co., Ltd., \$10,339.80; Hudson's Bay Company, \$24,158.15; Hygiene Products, Ltd., \$6,293.40.

Imperial Oil, Ltd., \$1,202,984.89; Imperiale Fuels, Ltd., \$26,181.96; Industrial & Road Equipment, Ltd., \$5,335.69; International Business Machines Co., Ltd., \$45,647.25; International Electric Co., Ltd., \$11,179.87; International Harvester Co. of Canada, Ltd., \$7,661.49; Irvin Air Chute, Ltd., \$291,577.82.

J. Jakab, \$5,199.80; Jeffree & Jeffree, Ltd., \$22,525.14; J. H. Johnston, \$8,908.40.

King Gething Mines, \$8,766.87; Kingham Gillespie Coal Co., \$36,752.96; Kroehler Manufacturing Co., Ltd., \$14,654.65.

City of Lachine (various departments), \$9,500.11; H. R. Large Co., \$16,367.39; Laurentian Air Services, Ltd., \$23,728.95; City of Lethbridge (various departments), \$5,162.72; Lever Bros., Ltd., \$8,464.01; Lockheed Aircraft Corporation, \$6,145.24.

MacDonald Brothers Aircraft, Ltd., \$70,967.04; Manitoba Power Commission, \$20,705.94; Manitoba Provincial Exhibition, \$5,865.92; Province of Manitoba (various departments), \$19,961.24; Manitoba & Saskatchewan Coal Co., Ltd., \$5,038.96; Marine Agencies, Ltd., \$13,383.23; Maritime Paper Products, Ltd., \$6,216.04; Maritime Telegraph & Telephone Co., Ltd., \$50,725.56; A. N. Martin, \$9,518.75; Maxwell Associates, Inc., \$18,766.57; McColl Frontenac Oil Co., Ltd., \$96,689.45; Executors of Estate of Frank McLaughlin, \$40,332.33; Midwest Aircraft, Ltd., \$59,325.14; Moncton Electricity & Gas Co., Ltd., \$18,866.72; Moncton Lumber Co., Ltd., \$9,663.10; Mongeau & Robert Cie, Ltée., \$6,162.11; Montreal Suspenders & Umbrellas, Ltd., \$7,882.91; Mutual Auto Body Works, \$5,063.65.

Nelson's Laundries, Ltd., \$12,217.16; New Brunswick Electric Power Commission, \$14,178.81; New Brunswick Telephone Co., Ltd., \$6,738.10; New Method Laundry Co., Ltd., \$10,154.83; Newfoundland Railway, \$13,982.62; Noorduy Aviation, Ltd., \$844,034.07; North American Telegraph Co., \$15,755.51; North American

Trucking & Distributing Co., \$6,064.61; Township of North York, \$27,851.60; Northern Alberta Railway Co., \$79,292.95; Northern British Columbia Power Co., Ltd., \$5,989.89; Northern Electric Co., Ltd., \$194,792.33; Northern Transportation Co., \$40,977.04; Northland Utilities, Ltd., \$11,791.74; Northwest Industries, Ltd., \$80,493.67; North Western Utilities, Ltd., \$35,590.06; Nova Scotia Light & Power Co., Ltd., \$69,435.44; Nuclear Enterprises, Ltd., \$179,830.44.

Ontario Hughes Owens Co., Ltd., \$20,073.79; Ontario Hydro-Electric Power Commission, \$118,463.16; Ontario Laundry Co., Ltd., \$16,176.13; Province of Ontario (various departments), \$13,533.44; Ottawa Car & Aircraft, Ltd., \$33,420.55; City of Ottawa (various departments), \$42,724.80; Ottawa Light, Heat and Power Co., Ltd., \$32,119.61; Ottawa Sanitary Laundry Co., Ltd., \$11,054.01.

Packard Motor Car Company, \$5,783.98; T. E. L. Pickell Coal, \$8,769.21; La Cie de Pouvoir du Bas St. Laurent, \$6,143.07; Powell Equipment Co., Ltd., \$8,408.75; B. W. Powers & Son, \$51,489.04; Prairie Airways, Ltd., \$32,518.48; Prencro Progress and Engineering Corporation, Limited, \$9,894.91; M. H. Presley, \$11,679.45; Province of Prince Edward Island (various departments), \$80,000; Progressive Subdivisions, Limited, \$18,500.

Quebec Hydro-Electric Commission, \$11,788.21; Quebec Telephone & Power Co., \$5,013.70.

Rat Portage Wood & Coal Co., Ltd., \$13,135.59; Regent Shirt Manufacturing Co., \$14,400; Research Enterprises, Ltd., \$97,582.36; Corporation of the Township of Richmond, \$11,136.15; Ritchie Farber & Co., Ltd., \$32,900; John Ritchie Co., Ltd., \$9,373; F. A. D. Robertson, \$12,500; A. V. Roe Ltd., \$869,298.64; Rogers Majestic Corporation, Ltd., \$114,604.49; Rogers (Montreal), Ltd., \$44,100.

Municipality of St. James, \$22,346.44; Saskatchewan Power Commission, \$16,163.72; Schuster Co., Ltd., \$98,228.15; Scotch Anthracite Coal Co., \$79,654.12; C. J. Sharp & Son, \$10,402.33; Shawinigan Water & Power Co., \$6,980.20; John J. Shea, \$94,379.85; Shell Oil Co. of Canada, Ltd., \$373,495.18; A. Sicard, Ltd., \$5,499.11; Sidney Freight Service, Ltd., \$5,206.05; Sidney Roofing & Paper Co., Ltd., \$5,278.71; The Singer Manufacturing Co., \$222,777.81; R. Smith & Co., Ltd., \$176,944.13; P. N. Soden & Co., Ltd., \$7,189.80; Spic & Span Tailors, \$7,277.04; Wm. Stairs Son & Morrow, Ltd., \$6,414.30; Standard Aero Engine Works, Ltd., \$15,314.40; Standard Oil Co. of Canada, \$47,482.48; Station Press Shop (Trenton), \$5,438.51; Stephenson Osher Co., Ltd., \$7,270.30; The Strathcona Garment Mfg. Co., \$111,581.20; Suburban Rapid Transit Co., \$30,285.81; Town of Summerside, \$17,256.27; Superline Oils, Ltd., \$15,445.31; W. L. Sweeney, \$116,545.41; P. Switzer, \$6,013.78.

The Tebbutt Shoe and Leather Co., Ltd., \$7,919.64; H. E. Thomas, \$22,000; Tip Top Tailors, Ltd., \$233,895.02; City of Toronto (various departments), \$5,614.94; Toronto Harbour Commissioners, \$14,749.54; Toronto Hydro-Electric Commission, \$6,508.49; Trail Transport Co., \$6,893.53; Trane Co. of Canada, Ltd., \$6,334.10; Trans-Canada Air Lines, \$44,377.73; Trenton Public Utilities, \$18,396.55.

United States Treasury Department, \$5,929.53; United Towns Electric Co., Ltd., \$16,486.59.

City of Vancouver (various departments), \$16,082.47; Vancouver Island Coals, Ltd., \$7,386.81; City of Victoria, \$8,200; The Victoria Coal Co., Ltd., \$9,905.24.

Walsh Advertising Co., Ltd., \$38,410.02; Walter Motor Trucks of Canada, Ltd., \$5,406.18; Warendale Shirt Co., Ltd., \$14,615.16; Waterloo Machinery (Alberta) Ltd., \$7,153.73; F. P. Weaver Coal Co., Ltd., \$6,954.04; West Coast Salvage & Contracting Co., Ltd., \$7,640.51; Western Construction & Lumber Co., Ltd., \$16,559.01; Western Oil Co., Ltd., \$54,915.58; White Pass & Yukon Railway, \$18,038.83; R. A. Whyte & F. Dunham, \$9,243.53; Williams Brothers, \$6,643.57; Winnipeg Flying Club, \$5,290; Woodbury Construction Co., Ltd., \$6,200.

Yamaska Garments, Ltd., \$11,771.63; Corporation of the County of York, \$130,000; York Knitting Mills, Ltd., \$33,644.52.

DEFENCE RESEARCH

Atlas Steels, Ltd., \$5,340.98; John Bertram and Sons, Co., Ltd., \$5,047.36; Canadian Arsenals, Ltd., \$17,569.14; Canadian Fairbanks Morse Co., Ltd., \$7,350.45; Canadian Marconi Co., \$34,148.70; Colonial Coach Lines Ltd., \$5,411; Continental Can Company of Canada, Ltd., \$43,739.91; Dominion Government, National Research Council, \$119,166.03; Department of National Revenue, \$17,975.47; Department of Public Printing and Stationery, \$32,288.80; Department of Reconstruction and Supply, \$7,812.35; Electronic Laboratories of Canada, \$5,184; Fairchild Aircraft Ltd., \$199,945.66; Firth Brown Steels Ltd., \$6,450.18; Fisher Scientific Co., Ltd., \$6,388.73; General Motors Products of Canada Ltd., \$5,435.87; Halifax Shipyards, Ltd., \$6,873.94; Irvin Air Chute, Ltd., \$5,374.81; R.C.A. Victor Co., Ltd., \$49,711.72; A. V. Roe (Canada) Ltd., \$761,801.41; Rudel Machinery Co., Ltd., \$12,640.90; Track Corporation Ltd., \$8,996.97; Turbo Research Ltd., \$134,376.68; Turnbull Elevator Co., Ltd., \$8,998.84; Williams and Wilson, Ltd., \$16,977.89.

1946-47
PUBLIC ACCOUNTS

PART II
O

DEPARTMENT OF
NATIONAL HEALTH AND WELFARE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

Pursuant to the provisions of the Public Service Re-Arrangement and Transfer of Duties Act, c. 165, R.S., and under authority of the Orders in Council quoted, the supervision and control of certain activities of the Public Service were transferred to this Department. Details of these transfers are as follows:

Activity	Formerly under Department of	Authority for transfer	Effective date
War Charities Division	National War Services..P.C.	134, Jan. 14, 1947....	Feb. 1, 1947
Voluntary War Relief Division	National War Services..P.C.	134, Jan. 14, 1947....	Feb. 1, 1947

The details of the 1946-47 Revenues, Expenditures and Open Accounts pertaining to these activities are shown under this Department; and, where comparative tables are used herein, the figures for 1945-46 are those reported under the Department indicated above for the units concerned.

During the fiscal year, the powers, duties and functions of the Honourable Brooke Claxton with respect to film activities under the National Film Act, 1939, were transferred to the Honourable J. J. McCann, and the details of the 1946-47 Revenues, Expenditures and Open Accounts of the National Film Board are shown, therefore, under the Department of National Revenue (Section P).

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures			
Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	289,684,737 64	Ordinary	364,564 75
Demobilization and Reconversion.	9,673,738 48		
	<u>\$299,358,476 12</u>		<u>\$ 364,564 75</u>

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts\$ 84,811 01

NOTE.—Where there have been both receipts and disbursements affecting the above account the net amount only is shown. For details see page O—28.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Privileges, Licences and Permits	14,814 59	8,450 89
B Proceeds from Sales	9,156 25	20
C Services and Service Fees	322,125 51	232,038 03
D Refunds of Expenditure	1,036 32	2,715 61
E Miscellaneous	17,432 08	21,244 16
Total Ordinary	364,564 75	264,448 89
Special Receipts—		
Refunds of Previous Years' War Expenditures		14,249 50
Miscellaneous War Revenues		360 20
Grand Total	<u>\$ 364,564 75</u>	<u>\$ 279,058 59</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:		
Food and drugs, \$610; opium and narcotic drugs, \$4,025; proprietary or patent medicines, \$4,761; rentals, Indian hospitals staff, \$5,418.59		14,814 59
B Proceeds from Sales:		
Indian hospitals: meals and board—staff, \$4,891.42; utilities—gas and water, \$4,264.83		9,156 25
C Services and Service fees:		
Tonnage Duties: Nova Scotia, \$52,571.61; Prince Edward Island, \$241.45; New Brunswick, \$25,008.32; Quebec, \$59,313.22; Ontario, \$12.92; Manitoba, \$510.28; British Columbia, \$65,445.57	203,103 37	
Tonnage duties are levied on ships arriving at Canadian ports. Sick mariners employed on board and belonging to ships on which such duties have been paid are provided with gratuitous medical and surgical treatment. The expenditure incurred in treating sick mariners amounted to \$358,281.09 during the fiscal year (see Vote 210).		
Food and drugs analysis fees	2,245 00	
Fumigation and inspection of ships	8,198 73	
Hospitalization in Indian hospitals (other than Indians)	87,119 00	
Laundry services—Charles Camself Indian Hospital, Edmonton	21,459 41	
		322,125 51
D Refunds of Previous Years' Expenditures		1,036 32
E Miscellaneous:		
Fines and forfeitures: food and drugs, \$7,693.80; opium and narcotic drugs, \$7,619.19	15,312 99	
Transportation of Customs officials on quarantine launch (William Head, B.C.)	1,800 00	
Sundry	319 09	
		17,432 08
Total Ordinary		\$ 364,564 75

Certified correct.

G. D. W. CAMERON,
Deputy Minister of National Health.

GEORGE F. DAVIDSON,
Deputy Minister of Welfare.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	[No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
O-5	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
O-5	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
O-5	200/785/	Departmental Administration.....	525,000 00	434,091 25	250,749 19
			537,000 00	446,091 25	262,749 19
NATIONAL HEALTH BRANCH					
O-6	201/786/	National Health Branch Administration, including contribution of \$6,265 to the International Office of Public Health.....	226,537 00	89,421 74	71,392 49
O-7	202/787/	Food and Drugs.....	385,240 00	314,780 73	181,119 93
O-7	203/788/	Opium and Narcotic Drugs.....	94,820 00	82,929 92	87,370 99
O-8	204	Proprietary or Patent Medicines.....	19,832 00	15,905 67	16,297 38
O-8	205/789/	Quarantine and Leprosy.....	264,307 00	226,847 62	167,353 93

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
NATIONAL HEALTH BRANCH—Concluded					
O-9	206	Laboratory of Hygiene.....	211,440 00	170,078 16	190,991 24
O-9	790				
O-9	207	Immigration Medical Inspection.....	124,905 00	87,683 78	71,454 15
O-10	791				
O-10	208	Child and Maternal Hygiene.....	120,443 00	86,437 74	46,630 13
O-10	792				
O-10	209	Public Health Engineering.....	173,843 00	121,387 19	42,766 02
O-10	793				
O-11	210				
O-11	794	Treatment of Sick Mariners.....	371,823 00	358,281 09	321,375 34
O-11	639				
O-11	211	Industrial Hygiene.....	113,151 00	77,569 26	20,024 04
O-11	795				
O-12	212	Civil Service Health Division (including Medical Investigation Division).....	180,078 00	61,112 38	31,802 91
O-12	213	Nutrition Service.....	162,992 00	132,343 49	76,687 27
O-12	796				
O-13	214	Combating Venereal Diseases— Administration.....	46,510 00	20,007 03	31,603 83
O-13	797				
O-13	215	Assistance to Provinces for control of venereal diseases under regulations approved by the Governor in Council.....	175,000 00	171,850 29	179,859 19
O-13	216	Distribution of drugs under regulations approved by the Governor in Council....	50,000 00	49,900 95	49,914 43
O-14	217	Directorate of Health Insurance Studies.....	43,555 00	4,763 44	2,261 26
O-14	218	Dental Health Division.....	56,785 00	12,623 52	2,109 55
O-14	219	Hospital Design Division.....	72,516 00	14,302 41	1,162 51
O-15	220	Mental Health Division.....	32,285 00	19,180 38	2,889 40
O-15	221	Blindness Control Division.....	42,566 00	10,393 62	4,018 96
O-15	222	Tuberculosis Control Division.....	32,051 00	2,880 57	350 00
O-16	223	Advertising and Labels Division.....	70,463 00	5,932 65	100 11
O-16	224	Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates.....	2,400 00	2,400 00	2,400 00
O-16	798	Medical Services—Indians and Eskimos.....	4,403,390 00	3,853,425 34	2,299 763 65
O-19	226	Grants to Hospitals which care for Indians and Eskimos.....	204,320 00	4,320 00	4,320 00
			7,681,252 00	5,996,758 97	3,906,018 71
WELFARE BRANCH					
O-19	227	Welfare Branch Administration.....	37,635 00	25,060 31	19,245 04
O-20	228	Family Allowances— Administration.....	1,961,250 00	1,695,855 74	1,721,096 90
O-21	Stat.	Family Allowance Payments, Family Allow- ances Act, c. 40, 1944.....	245,140,531 59	245,140,531 59	172,632,146 98
O-21	229	Old Age Pensions (including Pensions to the Blind)— Administration.....	53,695 00	50,563 94	43,544 30
O-21	799				
O-22	Stat.	Payments of Dominion's share of Pensions, Old Age Pensions Act, c. 156, R.S.....	35,927,514 20	35,927,514 20	33,715,092 01
O-24	230	National Physical Fitness— Administration.....	50,000 00	50,000 00	29,571 09
O-24	231	Assistance to Provinces.....	150,000 00	150,000 00	23,434 18
O-24	232	Assistance to Schools of Social Work.....	100,000 00	96,461 64	
			283,420,625 79	283,135,987 42	208,184,130 50
MISCELLANEOUS GRANTS					
O-24	233	Grant to: Canadian Welfare Council.....	8,100 00	8,100 00	8,100 00
O-24	234	Canadian National Committee for Mental Hygiene.....	10,000 00	10,000 00	10,000 00
O-24	235	Health League of Canada.....	10,000 00	10,000 00	5,000 00
O-24	236	Canadian National Institute for the Blind...	18,000 00	18,000 00	18,000 00
O-24	237	L'Association Canadienne Francaise des Aveugles.....	4,050 00	4,050 00	4,050 00
O-24	238	L'Institut Nazareth de Montreal.....	4,050 00	4,050 00	4,050 00
O-24	239	Montreal Association for the Blind.....	4,050 00	4,050 00	4,050 00
O-24	240	Canadian Tuberculosis Association.....	20,250 00	20,250 00	20,250 00
O-24	241	Victorian Order of Nurses.....	13,100 00	13,100 00	13,100 00
O-24	242	St. John Ambulance Association.....	4,050 00	4,050 00	4,050 00
O-24	243	Canadian Red Cross Society.....	10,000 00	10,000 00	10,000 00
			105,650 00	108,650 00	100,650 00

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
SUPERANNUATION AND RETIREMENT BENEFITS					
O-25	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	250 00	250 00	1,423 32
		<i>Expenditures: from Appropriations not required for 1946-47</i>			39,998 80
		Total Ordinary	291,744,777 79	289,684,737 64	212,494,970 52
DEMobilIZATION AND RECONVERSION					
O-25	572 927	Old Age Pensions and Pensions to the Blind	9,874,050 00	9,517,201 37	9,102,882 09
O-25	573 928	Treatment of Canadian Fishermen and Seamen	20,000 00	14,766 45	17,537 42
O-25	574	Maintenance, Non-resident Seamen	30,000 00	17,106 52	22,813 66
O-25	575	Health Unit, Prince Rupert, B.C.	4,080 00	2,040 00	4,080 00
O-26	576 933	Health Services, Halifax, N.S.	33,400 00	33,397 40	70,141 12
O-26	577	Chloramination of Water Systems— Nanaimo, Victoria and Prince Rupert	11,000 00	9,535 65	14,551 57
O-26	578	Greater Vancouver, North Vancouver City and District	35,000 00	6,620 56	31,796 90
O-26	579	Treatment of Repatriated Merchant Seamen	5,000 00	1,032 97	559 23
O-26	580	Women's Voluntary Services	7,000 00	821 86	10,279 10
O-26	585	*War Charities Division—Administration	31,606 00	21,647 00	56,443 88
O-27	586	*Division of Voluntary War Relief— Processing, Storage and Distribution of Blood for Transfusion	15,250 00	13,347 72	13,393 31
O-27	929	Connaught Laboratories, Toronto	17,000 00	6,349 66	218,453 38
O-27	930	University of Montreal Laboratories, Mont- real	4,000 00	1,840 52	44,665 28
O-27	931	Grant to Canadian Nurses' Association	25,535 00	25,533 45	159,950 00
O-27	932	Prince Rupert, B.C.—Purchase and installa- tion of Water Pump	2,498 00	2,497 35	
		<i>Expenditures: from Appropriations not required for 1946-47</i>			149,162 43
		Total Demobilization and Reconversion	10,115,419 00	9,673,738 48	9,916,709 37
		Grand Total	\$301,860,196 79	\$299,358,476 12	\$222,411,679 89

* Under Department of National War Services prior to 1946-47.

Salary of Minister, Salaries Act, c. 24, 1944	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	\$ 2,000 00

The above amounts were paid to: the Hon. Brooke Claxton, for the period April 1 to December 12, 1946, \$3,387.10; the Hon. Paul Martin, for the period December 13, 1946 to March 31, 1947, \$3,612.90.

The Hon. Brooke Claxton received travelling expenses of \$5,503.62 (charged to Department of External Affairs, Vote 49).

Vote 200 (and Vote 785, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	351,866 00	348,666 00	300,366 05
Other Pay-list Items	9,134 00	5,634 00	4,927 25
A Publicity and Information	50,000 00	50,000 00	42,765 91
Telephones, Telegrams and Postage	4,000 00	8,000 00	7,813 51
B Equipment	32,500 00	41,500 00	30,295 71
Sundries	1,500 00	2,200 00	2,025 43
Professional and Special Services	2,000 00	1,000 00	205 76
C Materials and Supplies	58,000 00	52,000 00	33,933 97
Freight, Cartage and Express	1,000 00	1,000 00	993 98
D Transportation and Travelling Expenses	15,000 00	15,000 00	10,763 68
	\$ 525,000 00	\$ 525,000 00	\$ 434,091 25

As of March 31, 1947, there were 182 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below:

	Salary rate		Salary rate		Salary rate
Ainger, A. E. (Dec. 12)	\$ 4,080 00	Hickson, J. A.	3,000 00	Murphy, F. H.	2,460 00
Allen, C. D.	2,460 00	Holmes, H. W. H.	2,400 00	Richer, C.	2,460 00
Cudmore, J. S.	3,000 00	Hurst, F. E.	2,940 00	Ross, A. H. F.	2,700 00
Cullen, M. J.	4,140 00	Logan, G. E.	2,820 00	Rowse, F. W.	3,120 00
Curran, R. E.	4,740 00	Macdonald, E. M.		Rutledge, J. C.	4,200 00
Davis, W. H.	2,940 00	(Nov. 16) (includes		Shugar, D. (Aug. 1)	4,200 00
Emerson, D. G.	4,080 00	\$600 secretarial al-		Somerville, O. E.	
Field, J. A.	5,000 00	lowance)	2,784 00	(Aug. 1)	2,400 00
Gilchrist, C. W.	5,400 00	McAuley, R. D.	3,000 00	Stewart, B. J.	2,460 00
Ginnæ, E. L.	3,000 00	McDonald, J. H.		Swan, M. F.	2,700 00
Hazelton, B. T.	2,460 00	(Dec. 12)	5,000 00	Waters, O. J.	3,900 00
Herron, D. M.	2,700 00	Morton, M. D.	2,580 00	Young, J. C.	2,940 00

A Suppliers receiving \$5,000 or over: Department of Public Printing and Stationery, \$25,838.12 for printing departmental bulletin; National Film Board, \$16,854.56.

B Includes payments to the Department of Public Printing and Stationery, \$18,991.91 for office equipment.

C Includes payments to the Department of Public Printing and Stationery, \$30,847.71 for printing and stationery.

D Travelling expenses of \$300 or over were paid to: A. E. Ainger, \$1,301.53; Hon. Brooke Claxton, \$780.81; R. E. Curran, \$1,114.22; D. G. Emerson, \$529.87; C. W. Gilchrist, \$322.56; F. Goodsoe, \$700.47†; H. W. H. Holmes, \$326.77; F. E. Hurst, \$455.02; Hon. Paul Martin, \$3,307.66†; J. H. McDonald, \$3,155.02†; M. Powers, \$725.42†; J. C. Rutledge, \$582.45; J. C. Young, \$386.15.

† These items include an amount of \$5,665.43 charged to Department of External Affairs, Vote 49.

NATIONAL HEALTH BRANCH

Vote 201 (and Vote 786, Supplementary Estimates) National Health Branch Administration, including contribution of \$6,265 to the International Office of Public Health

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	83,600 00	83,600 00	47,413 25
Other Pay-list Items	806 00	806 00	645 39
A Publicity and Information	100,000 00	100,000 00	23,246 12
Telephones, Telegrams and Postage	2,000 00	2,000 00	524 63
Equipment	2,500 00	2,500 00	118 37
Contribution to the International Office of Public Health	6,265 00	6,265 00	6,156 21
Sundries	2,000 00	2,000 00	747 14
Professional and Special Services	5,000 00	5,000 00	628 30
Materials and Supplies	5,000 00	5,000 00	3,068 83
Freight, Cartage and Express	500 00	500 00	83 36
B Transportation and Travelling Expenses	18,866 00	18,866 00	6,790 14
	<u>\$ 226,537 00</u>	<u>\$ 226,537 00</u>	<u>\$ 89,421 74</u>

As of March 31, 1947, there were 13 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. G. D. W. Cameron, Deputy Minister, \$10,000; G. B. Chisholm, Deputy Minister, \$9,000 (July 24); H. A. Ansley, \$6,600; F. S. Parney, \$6,600.

A Includes payments to the Department of Public Printing and Stationery, \$6,414.78 for printing departmental publications; National Film Board, \$14,308.32.

B Travelling expenses of \$300 or over were paid to: G. F. Amyot, \$648.76; H. A. Ansley, \$1,808.11; G. D. W. Cameron, \$1,306.77†; G. B. Chisholm, \$1,234.74†; C. F. W. Hames, \$333.60; F. W. Jackson, \$316.85; K. McNiven, \$308; F. S. Parney, \$2,937.97 (\$1,497.48 charged to Vote 211; \$1,440.49 charged to Department of Labour, Vote 921).

† These items include an amount of \$1,704.82 charged to Department of External Affairs, Vote 49.

Vote 202 (and Vote 787, Supplementary Estimates) Food and Drugs

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	258,311 00	258,311 00	235,247 57
Other Pay-list Items	2,989 00	2,989 00	2,511 17
Telephones, Telegrams and Postage	4,340 00	4,340 00	2,929 33
Equipment	25,300 00	29,300 00	18,089 42
A Sundries	11,250 00	7,250 00	5,746 18
Professional and Special Services	17,700 00	17,700 00	5,651 56
B Materials and Supplies	34,800 00	34,800 00	25,276 85
Freight, Cartage and Express	1,150 00	1,150 00	1,015 67
C Transportation and Travelling Expenses	29,400 00	29,400 00	18,312 98
	<u>\$ 385,240 00</u>	<u>\$ 385,240 00</u>	<u>\$ 314,780 73</u>

This vote provides for the cost of administration of the Food and Drugs Act, c. 76, R.S., which was designed for the protection of the consumer by preventing adulteration and misrepresentation in the sale of food and drugs. Laboratories are located in Halifax, Montreal, Ottawa, Toronto and Vancouver, with inspectors at these and other strategic points.

As of March 31, 1947, there were 93 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Allmark, M. G.	\$ 4,080 00	Davidson, W. A.	3,840 00	St. Onge, J.	2,520 00
Artlett, F. E.	3,300 00	Dick, J.	3,420 00	Summers, C. A.	2,700 00
Bachinski, W. M. ..	2,700 00	Edwards, H. I.	2,700 00	Thomson, J. L.	3,780 00*
Bernard, H.	2,580 00*	Hart, H. R. L.	3,420 00	Tomlinson, H. O. ...	3,120 00
Blanchard, J. F. ...	3,120 00	Hill, W. H.	3,840 00	Valin, J. G. A.	
Bridges, W. M.	2,400 00	Jean, P. E.	3,120 00	(Nov. 26)	5,400 00
Clapin, R.	2,580 00*	Johnson, L. E.	3,120 00	Watson, H. A.	3,600 00
Collier, F. C.	3,600 00	Kimball, R. R.	2,520 00	Whitmore, R. D. ...	4,380 00
Connor, T. F.	2,400 00	Kirby, F. A.	2,520 00	Whyte, E. F.	3,120 00
Couture, V.	2,940 00	Morrell, C. A.	5,400 00	Wilson, W. E.	2,520 00
Crandall, W. A.	3,780 00	Papineau-Couture, A.	3,840 00	Woodward, H. E. ...	3,300 00
Cullen, J.	2,520 00	Pugsley, L. I.	4,680 00	Wright, A.	2,520 00
Davidson, A. L.	3,600 00				

A Includes purchase of samples, \$3,371.36.

B Includes payments to the Department of Public Printing and Stationery, \$6,424.91 for printing and stationery.

C Travelling expenses of \$300 or over were paid to: C. E. Abrams, \$734.33; G. L. Bellefeuille, \$583.09; A. W. Cooke, \$931.27; J. Cullen, \$1,030.78; J. E. Dixon, \$426.95; A. Groulx, \$700.35 (charged to Department of External Affairs, Vote 49); H. G. Hibbs, \$441.54; J. L. Hollinshead, \$753.50; A. S. Horswill, \$677.13; F. A. Kirby, \$1,673.20; J. D. MacDonald, \$689.44; E. Martin, \$1,116.63; J. A. Martin, \$1,204.38; W. R. Moon, \$655.34; C. A. Morrell, \$681.50; A. Papineau-Couture, \$1,038.99; E. J. Reilly, \$639.91; J. St. Onge, \$449.10; E. B. Thurlow, \$613.77; H. A. Watson, \$316.72; R. D. Whitmore, \$449.24 (charged to Vote 223).

Vote 203 (and Vote 788, Supplementary Estimates) Opium and Narcotic Drugs

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	54,920 00	54,920 00	46,826 31
Other Pay-list Items	300 00	300 00	190 48
Telephones, Telegrams and Postage	300 00	300 00	223 02
Equipment	100 00	100 00	97 90
Sundries	200 00	200 00	107 72
A Professional and Special Services	30,000 00	29,500 00	29,464 16
Materials and Supplies	1,000 00	2,000 00	1,840 43
B Transportation and Travelling Expenses	8,000 00	7,500 00	4,179 90
	<u>\$ 94,820 00</u>	<u>\$ 94,820 00</u>	<u>\$ 82,929 92</u>

This vote provides for the cost of administration of the Opium and Narcotic Drug Act, c. 144, R.S. and amendments, respecting the control of legal, and the prevention of illegal, sale of narcotics in Canada.

As of March 31, 1947, there were 24 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. R. C. Hammond, \$3,120; K. C. Hossick, \$4,500; M. R. Lavoie, \$3,120; J. J. Scanlon, \$2,700; C. H. L. Sharman, \$4,500 (Oct. 1).

- A This allotment covers the costs of legal services in connection with prosecutions under this Act. Payments of \$1,000 or over were made to: Burchell, Smith, Parker and Fogo, \$1,284; D. Donaghy, \$1,057.15; Genest, Champeau & Guertin, \$3,274.36; N. L. Mathews, \$6,355.83; A. M. Shinbane, \$3,923.42; Tiffin, Wismer, Russell, DuMoulin, Brown, Hogg & Wilkinson, \$3,039.35; G. S. Wismer, \$6,563.09.
- B Travelling expenses of \$300 or over were paid to: K. C. Hossick, \$1,187.71; M. R. Lavoie, \$2,875.04; C. H. L. Sharman, \$638.58 (charged to Department of External Affairs, Vote 49).

Vote 204 Proprietary or Patent Medicines

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	16,230 00	16,230 00	13,695 44
Other Pay-list Items	102 00	102 00	39 51
Telephones, Telegrams and Postage	100 00	100 00	24 67
Equipment	300 00	300 00	130 66
Sundries	100 00	100 00	29 96
Professional and Special Services	2,000 00	2,000 00	1,500 00
Materials and Supplies	500 00	500 00	376 98
Transportation and Travelling Expenses	500 00	500 00	108 45
	\$ 19,832 00	\$ 19,832 00	\$ 15,905 67

This vote provides for the cost of administration of the Proprietary or Patent Medicine Act, c. 151, R.S., the provisions of which require, *inter alia*, that patent medicines be registered with the Department and that licences for the sale thereof, when formulae, labelling, etc., meet departmental requirements, be issued annually.

As of March 31, 1947, there were 7 salaried employees being paid from this account. L. P. Teevens was receiving a salary at an annual rate of \$4,080 on that date.

Vote 205 (and Vote 789, Supplementary Estimates) Quarantine and Leprosy

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	170,080 00	167,080 00	151,592 99
Other Pay-list Items	1,027 00	1,027 00	693 96
Telephones, Telegrams and Postage	3,000 00	3,000 00	2,946 37
A Equipment	39,500 00	39,500 00	31,199 72
Sundries	4,700 00	4,700 00	2,891 41
B Professional and Special Services	2,000 00	9,125 00	9,125 00
Materials and Supplies	20,000 00	18,000 00	12,839 40
Freight, Cartage and Express	1,000 00	1,000 00	224 69
C Transportation and Travelling Expenses	3,000 00	6,000 00	5,334 08
D Lands and Buildings	20,000 00	14,875 00	10,000 00
	\$ 264,307 00	\$ 264,307 00	\$ 226,847 62

This vote provides for the cost of: (a) administration of the Quarantine Act, c. 168, R.S., designed and operated for the purpose of preventing the entry of infectious diseases into Canada (quarantine stations are maintained at the principal Canadian ports); and (b) administration of the Leprosy Act, c. 119, R.S., under which a hospital for treatment of lepers is operated at Bentinck Island, B.C. and provision is made for treatment in Hotel Dieu Hospital, Tracadie, N.B.

As of March 31, 1947, there were 67 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. C. P. Brown, \$6,600; R. F. Brown, \$4,800; C. Cartwright, \$4,080 (Jan. 7); J. D. Chretien, \$5,040; H. W. Conran, \$4,500; W. L. Cosgrove, \$2,472; M. J. DeKoven, \$4,500; P. E. Fiset, \$4,500; W. H. Frost, \$4,500; J. Gale, \$2,580; W. E. Gregson, \$4,800; G. S. Harris, \$4,500; R. B. Jenkins, \$5,040; E. L. Lynch, \$4,500; A. J. McIntyre, \$4,080; J. B. Peloquin, \$4,500; C. R. Pumphrey, \$2,400; A. Robichaud, \$2,800; R. Smith, \$2,400; G. L. Sparks, \$4,500; B. C. Sullivan, \$4,500; Rev. Mother Turcotte, \$3,000 (Apr. 17).

- A Includes payments of \$16,274.35 to the Department of Transport and \$6,770.50 to Halifax Shipyards, Limited, for repairs and maintenance of quarantine boats.
- B Includes payment to Hotel-Dieu de St. Joseph, Tracadie, N.B., \$6,625.
- C Travelling expenses of \$300 or over were paid to: C. P. Brown, \$482.40; A. Cantin, (included under Vote 207); J. D. Chretien, \$619.23; R. B. Jenkins, \$848.62.
- D Final payment of \$10,000 was made to the Sisters of the Hotel-Dieu, Tracadie, N.B., under authority of P.C. 114/1385, March 3, 1944, for assistance in the construction of a hospital in which leprous patients can be accommodated, bringing the Government's total contribution to \$30,000.

Vote 206 (and Vote 790, Supplementary Estimates) Laboratory of Hygiene

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	130,675 00	138,675 00	114,579 73
Other Pay-list Items	4,065 00	4,065 00	3,400 09
Telephones, Telegrams and Postage	500 00	700 00	596 33
Equipment	25,500 00	25,300 00	13,029 43
Sundries	1,500 00	1,500 00	1,232 24
Professional and Special Services and Fees	10,000 00	1,000 00	183 50
Materials and Supplies	30,000 00	30,000 00	27,642 27
Freight, Cartage and Express	1,200 00	1,200 00	1,042 69
A Transportation and Travelling Expenses	8,000 00	9,000 00	8,371 88
	\$ 211,440 00	\$ 211,440 00	\$ 170,078 16

This vote provides for the cost of: (a) the maintenance of a laboratory at Ottawa in connection with the operation of that part of the Food and Drugs Act, c. 76, R.S., as amended, concerning the manufacture and sale of biological products such as vaccines, serums and also of potent drugs; (b) the bacteriological examination of foods, etc., and (c) the maintenance of a virological laboratory at Kamloops, B.C.

As of March 31, 1947, there were 42 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements. R. H. Allen, \$4,800*; F. H. Armstrong, \$2,700; W. R. A. Bailey, \$2,700; E. T. Bynoe, \$4,380; G. W. Cameron, \$6,000 (July 24); A. G. Campbell, \$3,120; M. E. Campbell, \$2,424*; J. W. Fisher, \$3,600*; J. Gibbard, \$5,040; R. J. Gibbons, \$6,000; L. Greenberg, \$3,120; D. E. Helmer, \$2,424*; L. G. H. Herman, \$3,120; F. A. Humphreys, \$3,900; R. M. Laidley, \$2,424*; J. F. Morgan, \$3,000; J. Naubert, \$2,700; M. C. Reid, \$2,700.

A Travelling expenses of \$300 or over were paid to: E. T. Bynoe, \$380.89; A. G. Campbell, \$833.59; G. H. Dowding, \$664.28; J. Gibbard, \$914.62; R. J. Gibbons, \$744.31; L. G. H. Herman, \$846.05; F. A. Humphreys, \$1,156.93; D. E. Kerr, \$318; F. S. Lawrence, \$305.72; R. E. Lawrence, \$656.54; J. F. Morgan, \$324.66.

Vote 207 (and Vote 791, Supplementary Estimates) Immigration Medical Inspection

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	76,745 00	76,745 00	63,040 55
Other Pay-list Items	4,810 00	4,810 00	4,750 62
Telephones, Telegrams and Postage	3,750 00	3,750 00	2,013 42
Equipment	15,000 00	15,000 00	2,211 93
Sundries	3,500 00	3,500 00	1,632 42
Professional and Special Services	500 00	500 00	100 00
Materials and Supplies	3,000 00	3,000 00	1,994 81
Freight, Cartage and Express	100 00	100 00	66 73
A Transportation and Travelling Expenses	8,500 00	8,500 00	7,484 22
B Rents	9,000 00	9,000 00	4,389 08
	\$ 124,905 00	\$ 124,905 00	\$ 87,683 78

As of March 31, 1947, there were 34 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. E. W. Aeberli, \$4,500; G. Audet, \$4,080; H. R. Bulmer, \$4,500; J. B. Bundock, \$4,500; A. Cantin, \$4,680; J. L. Cook, \$4,800; W. Egan, \$4,080; C. G. Ferguson, \$4,500; H. B. Jeffis, \$5,400; H. B. Kidd, \$2,460; M. G. Lynch, \$4,500; H. D. Reid, \$4,620; H. A. M. Robertson, \$4,500.

A Travelling expenses of \$300 or over were paid to: E. W. Aeberli, \$369.20; G. Audet, \$1,464.38; H. R. Bulmer, \$1,103.84; J. B. Bundock, \$350; A. Cantin, \$472.44 (charged to Vote 205); W. Egan, \$325.31; C. G. Ferguson, \$600; M. Gowler, \$300.83; E. L. Lynch, \$789.47; M. G. Lynch, \$781.18; B. C. Sullivan, \$962.15.

B This expenditure covers rent of office accommodation in London, England.

Vote 208 (and Vote 792, Supplementary Estimates) Child and Maternal Hygiene

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	25,995 00	25,995 00	20,028 09
Other Pay-list Items	214 00	214 00	147 54
A Publicity and Information	80,134 00	80,134 00	59,535 84
Equipment	500 00	500 00	91 31
Sundries	500 00	500 00	121 10
Professional and Special Services	100 00	100 00	
Materials and Supplies	1,000 00	1,000 00	612 20
Freight, Cartage and Express	2,000 00	2,000 00	1,283 61
B Transportation and Travelling Expenses	10,000 00	10,000 00	4,617 96
	<u>\$ 120,443 00</u>	<u>\$ 120,443 00</u>	<u>\$ 86,437 74</u>

As of March 31, 1947, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. E. Couture, \$6,000; D. V. Hutton, \$5,100; M. Johnson, \$3,900.

A Includes payments to the Department of Public Printing and Stationery, \$17,177.44 for departmental publications; National Film Board, \$41,514.64.

B Travelling expenses of \$300 or over were paid to: E. Couture, \$1,058; D. V. Hutton, \$1,835.63; R. Tinkiss, \$1,391.76.

Vote 209 (and Vote 793, Supplementary Estimates) Public Health Engineering

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	58,800 00	68,300 00	57,243 08
Other Pay-list Items	2,143 00	2,143 00	1,579 63
A Publicity and Information	30,000 00	30,000 00	27,471 47
Telephones, Telegrams and Postage	3,500 00	3,500 00	1,434 61
Equipment	18,500 00	18,500 00	5,820 52
Sundries	4,000 00	4,000 00	889 86
Professional and Special Services	10,000 00	10,000 00	1,198 30
Materials and Supplies	10,425 00	10,425 00	5,747 75
Freight, Cartage and Express	500 00	500 00	296 78
B Transportation and Travelling Expenses	35,975 00	26,475 00	19,705 19
	<u>\$ 173,843 00</u>	<u>\$ 173,843 00</u>	<u>\$ 121,387 19</u>

Expenditures from this vote were for: (a) the supervision, from a public health standpoint, of all public transportation facilities; (b) the supervision of federal public buildings as regards the health of government employees; (c) the making of sanitary surveys of shellfish areas; and (d) the administration of the Public Works Health Act, c. 91, R.S.

As of March 31, 1947, there were 28 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. F. M. Brickenden, \$3,120; R. W. Cohrs, \$2,760; S. S. Copp, \$2,820; G. H. Edgecombe, \$3,780*; W. S. R. Edmonds, \$3,600*; G. H. Ferguson, \$4,740; R. W. Goddard, \$2,580; N. J. Goode, \$2,760; J. R. Menzies, \$3,120; R. K. Pequegnat, \$3,120; A. H. Perry, \$3,120; A. S. Richardson, \$2,880; D. L. Seymour, \$2,820 (Jan. 5); W. K. Sharpe, \$2,760; G. W. Stephen, \$2,580 (Jan. 1); R. J. Stephenson, \$2,880; J. K. Waring, \$2,820 (Mar. 1); S. Whittaker, \$2,400; J. E. Wilson, \$2,580.

A Includes payments to the National Film Board, \$27,180.

B Travelling expenses of \$300 or over were paid to: F. M. Brickenden, \$1,992.10; R. W. Cohrs, \$1,078.56; S. S. Copp, \$601.54; G. H. Edgecombe, \$458.70 (charged to Department of Mines and Resources, Vote 150); W. S. R. Edmonds, \$2,553.05†; G. H. Ferguson, \$1,287.33†; R. W. Goddard, \$309.29; N. J. Goode, \$1,310.72; F. J. Huntley, \$907.90†; J. R. Menzies, \$1,770.54; R. K. Pequegnat, \$2,236.51†; A. H. Perry, \$3,331.87; A. S. Richardson, \$3,236.68; W. K. Sharpe, \$1,621.51; R. J. Stephenson, \$475.55; S. Whittaker, \$788.32; J. E. Wilson, \$630.08†.

† These items include an amount of \$4,874.97 charged to Department of External Affairs, Salaries and Expenses of the International Joint Commission.

Vote 210 (and (a) Vote 794, Supplementary Estimates; (b) Vote 639, Further Supplementary Estimates) Treatment of Sick Mariners

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	51,730 00	51,730 00	50,382 47
Other Pay-list Items	393 00	393 00	318 55
Telephones, Telegrams and Postage	800 00	800 00	581 68
Equipment	3,000 00	3,000 00	1,863 08
Sundries	2,500 00	2,500 00	2,487 69
A Professional and Special Services	275,000 00	265,000 00	264,878 90
B Materials and Supplies	30,000 00	40,000 00	32,901 19
Transportation and Travelling Expenses	3,000 00	3,000 00	2,118 15
Lands and Buildings	3,000 00	3,000 00	1,139 21
Rents	2,400 00	2,400 00	1,610 17
	\$ 371,823 00	\$ 371,823 00	\$ 358,281 09

Part V of the Canada Shipping Act, c. 44, 1934, is administered by the Department under authority of P.C. 2875, November 18, 1937. The costs of medical and surgical treatment of sick mariners employed on board and belonging to ships arriving at Canadian ports are paid from this vote. There were 18,180 sick mariners treated during the year of whom 3,037 required hospitalization.

NOTE.—Tonnage duties levied under this Act and collected during the year amounted to \$203,103.37, (see Revenue Section hereof).

As of March 31, 1947, there were 41 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. H. A. Creighton, \$2,500; F. Hogan, \$2,676; G. C. Kenning, \$2,500; M. J. MacAulay, \$2,500; J. W. MacIntosh, \$2,400.

A This expenditure includes:—

(a) Hospital charges, \$149,622.21—accounts of \$2,000 and over; Halifax Infirmary, \$14,287.30; Lancaster Hospital, Saint John, \$27,622.50; Montreal Convalescent Hospital, \$2,837.50; Montreal General Hospital, \$25,088.76; Nova Scotia Sanatorium, Kentville, \$4,131; Royal Edward Laurentian Hospital, Montreal, \$2,022; St. Joseph's Hospital, Three Rivers, \$3,366.50; St. Joseph's Hospital, Victoria, \$6,249.75; St. Luc Hospital, Montreal, \$10,642.50; St. Martha's Hospital, Antigonish, \$2,176.20; St. Mary's Hospital, New Westminster, \$3,848.50; St. Paul's Hospital, Vancouver, \$40,741.70; Savard Park Hospital, Quebec, \$4,260; Yarmouth Hospital, \$2,348.

(b) Payments for medical fees and clinics, \$88,734.21—accounts of \$1,000 and over: L. H. Appleby, Vancouver, \$2,125; L. Berlinguet, Three Rivers, \$2,843; G. Boudreau, Cheticamp, \$1,071.90; G. R. Deveau, Arichat, \$1,412.80; E. R. Hall, Vancouver, \$1,038; F. Hogan, Vancouver, \$14,930; G. C. Kenning, Victoria, \$1,650; E. R. Parker, Vancouver, \$1,326; W. G. J. Poirier, Cheticamp, \$1,249.70; L. Ramsay, Clark's Harbour, \$1,702.80; E. Tremblay, Chicoutimi, \$1,890.50; A. M. Wilson, Barrington Passage, \$2,186.40.

(c) Payment of nurses' fees, \$2,397.60.

(d) Burial of destitute sailors, \$50.

B This expenditure includes: medical supplies, \$23,817.72; fuel, \$1,420.55; food, \$4,223.19.**Vote 211 (and Vote 795, Supplementary Estimates) Industrial Hygiene**

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	55,510 00	47,810 00	32,215 34
Other Pay-list Items	2,181 00	2,181 00	1,926 25
A Publicity and Information	21,000 00	20,500 00	12,410 08
Telephones, Telegrams and Postage	300 00	500 00	492 42
Equipment	16,400 00	21,400 00	15,278 18
Sundries	660 00	1,160 00	980 07
Professional and Special Services	1,000 00	1,000 00	1,000 00
Materials and Supplies	6,000 00	8,500 00	5,194 01
Freight, Cartage and Express	100 00	100 00	94 70
B Transportation and Travelling Expenses	10,000 00	10,000 00	7,978 21
	\$ 113,151 00	\$ 113,151 00	\$ 77,569 26

As of March 31, 1947, there were 14 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. H. N. Acker,

\$2,880; P. E. Braid, \$3,360; J. M. Cameron, \$5,100 (July 1); A. A. Day, \$2,640 (Oct. 18); K. K. Kay, \$4,800; J. L. Monkman, \$3,000; G. W. Rogers, \$3,480*; C. R. Ross, \$3,400*; E. A. Watkinson, \$3,540; J. P. Windish, \$3,480*.

A Includes payments to the Department of Public Printing and Stationery, \$9,886.09 for printing departmental publications; National Film Board, \$2,478.99.

B Travelling expenses of \$300 or over were paid to: H. N. Acker, \$413.39; F. Harris, \$488.89; K. K. Kay, \$1,686.68; F. S. Parney (included under Vote 201); G. W. Rogers, \$726.62; C. R. Ross, \$320.17; E. A. Watkinson, \$327.60; J. P. Windish, \$1,853.46.

Vote 212 Civil Service Health Division (including Medical Investigation Division)

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	118,422 00	118,422 00	46,105 57
Other Pay-list Items	227 00	227 00	173 42
Publicity and Information	18,000 00	18,000 00	12 00
Telephones, Telegrams and Postage	650 00	650 00	93 13
Equipment	20,929 00	20,929 00	8,979 11
Sundries	5,250 00	5,250 00	116 54
Professional and Special Services	6,500 00	6,500 00	976 50
A Materials and Supplies	5,000 00	5,000 00	3,533 92
Freight, Cartage and Express	600 00	600 00	34 44
B Transportation and Travelling Expenses	4,500 00	4,500 00	1,087 75
	<u>\$ 180,078 00</u>	<u>\$ 180,078 00</u>	<u>\$ 61,112 38</u>

This vote provides for expenses in connection with the certification of medical fitness of entrants appointed to the government service by the Civil Service Commission, general supervision of the health of civil servants and special medical investigations and studies relating to health matters. The aim of the program is the control of diseases by the exercise of preventive measures, including the provision of emergency medical and dental care, the operation of clinics and health educational publicity.

As of March 31, 1947, there were 28 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. E. L. Davey, \$5,700; H. T. Douglas, \$4,620; E. M. Gordon, \$2,880; F. E. Goudge, \$2,700; G. Heidman, \$3,900; V. M. Huffman, \$2,580; W. W. McKay, \$4,080; D. M. Percy, \$3,600; R. G. Ratz, \$6,000.

A Includes payment of \$2,237.81 to the Department of Public Printing and Stationery.

B R. G. Ratz received travelling expenses of \$731.79.

Vote 213 (and Vote 796, Supplementary Estimates) Nutrition Service

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	63,380 00	63,380 00	58,069 51
Other Pay-list Items	427 00	427 00	308 35
A Publicity and Information	61,627 00	60,627 00	51,658 27
Telephones, Telegrams and Postage	200 00	200 00	110 84
Equipment	1,634 00	4,634 00	2,521 82
Sundries	800 00	800 00	181 56
Professional and Special Services	10,000 00	7,000 00	1,200 00
Materials and Supplies	4,624 00	4,624 00	3,345 09
Freight, Cartage and Express	300 00	1,300 00	1,134 60
B Transportation and Travelling Expenses	20,000 00	20,000 00	13,813 45
	<u>\$ 162,992 00</u>	<u>\$ 162,992 00</u>	<u>\$ 132,343 49</u>

This vote provides for the cost of educational work regarding food values, choice of foods, etc., and of making available to government departments expert opinion on nutrition.

As of March 31, 1947, there were 30 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: M. J. Angus, \$3,000; G. L. Duggan, \$3,000 (Oct. 1); F. W. Hanley, \$3,900; M. E. Lock, \$2,400; L. B. Pett, \$6,000.

A Includes payments to the Department of Public Printing and Stationery, \$32,198.53 for printing departmental publications; National Film Board, \$12,906.78.

B Travelling expenses of \$300 or over were paid to: G. L. Duggan, \$318.59; P. Goode, \$1,034.46; F. W. Hanley, \$678.07; P. Jegard, \$373.49; M. Lock, \$642.48; E. M. Y. Love, \$330.05; A. McCready, \$870.06; W. J. Moyle, \$702.61; D. L. Noble, \$318.43; E. Perkins, \$674.32; L. B. Pett, \$1,001.73; E. Porsild, \$516.50; H. Sackville, \$522.85; S. St. Hilaire, \$524.93; F. D. Stetson, \$419.36; D. Tripp, \$968.02; R. White, \$715.46.

Vote 214 (and Vote 797, Supplementary Estimates) Combating Venereal Diseases—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus).....	31,410 00	31,410 00	13,179 02
Other Pay-list Items.....	100 00	100 00	54 15
A Publicity and Information.....	5,000 00	5,000 00	4,176 25
Telephones, Telegrams and Postage.....	500 00	500 00	179 67
Equipment	500 00	500 00	194 61
Sundries	500 00	500 00	57 82
Professional and Special Services.....	500 00	500 00	
Materials and Supplies.....	1,500 00	1,500 00	981 30
Freight, Cartage and Express.....	500 00	500 00	292 46
B Transportation and Travelling Expenses.....	6,000 00	6,000 00	891 75
	<u>\$ 46,510 00</u>	<u>\$ 46,510 00</u>	<u>\$ 20,007 03</u>

As of March 31, 1947, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: B. D. B. Layton, \$6,000; N. S. Pirie, \$2,700.

A Includes payments to the Department of Public Printing and Stationery, \$3,846.36 for departmental publications.

B B. D. B. Layton received travelling expenses of \$859.85.

Vote 215 Combating Venereal Diseases—Assistance to Provinces for control of venereal diseases under regulations approved by the Governor in Council	175,000 00
Expenditures	\$ 171,850 29

This vote provides for the cost of additional assistance to the provinces for the purposes of increasing the facilities and the field investigation forces for the control of venereal disease, such assistance to be distributed under regulations established by P.C. 75/5045 of July 18, 1945. This assistance is additional to the provision of arsenicals to the provinces.

Payments were made as follows: Nova Scotia, \$10,691.72; Prince Edward Island, \$4,779.85; New Brunswick, \$9,335.83; Quebec, \$44,435.23; Ontario, \$49,400.45; Manitoba, \$11,827.67; Saskatchewan, \$13,689.05; Alberta, \$12,989.67; British Columbia, \$14,700.82.

Vote 216 Combating Venereal Diseases—Distribution of Drugs under regulations approved by the Governor in Council	50,000 00
Expenditures	\$ 49,900 95

This vote provides for the cost of purchases of arsenical preparations for distribution to the provinces, the provincial authorities undertaking that there will be no diminution of their activities for the control and prevention of venereal diseases.

Suppliers receiving \$1,000 or over. Connaught Laboratories, \$5,464.74; Parke, Davis and Company Limited, \$33,985.52; Poulenc Laboratories Limited, \$6,946.51; Synthetic Drug Company, \$2,615.

The value of drugs distributed to the provinces follows: Nova Scotia, \$2,737; Prince Edward Island, \$300.85; New Brunswick, \$2,026.24; Quebec, \$17,019.85; Ontario, \$14,516; Manitoba, \$2,760.16; Saskatchewan, \$3,210.30; Alberta, \$3,412.05; British Columbia, \$3,918.50.

Vote 217 Directorate of Health Insurance Studies

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	28,305 00	28,305 00	4,420 35
Other Pay-list Items	50 00	50 00	14 04
Publicity and Information	3,500 00	3,500 00	
Telephones, Telegrams and Postage	500 00	500 00	77 79
Equipment	1,000 00	1,000 00	
Sundries	500 00	500 00	3 62
Professional and Special Services	6,000 00	6,000 00	
Materials and Supplies	1,000 00	1,000 00	79 59
Freight, Cartage and Express	200 00	200 00	
Transportation and Travelling Expenses	2,500 00	2,500 00	168 05
	<u>\$ 43,555 00</u>	<u>\$ 43,555 00</u>	<u>\$ 4,763 44</u>

This vote provides for expenses relative to planning Health Insurance legislation and co-operation in the planning of programs to be undertaken by the provinces.

As of March 31, 1947, there was 1 salaried employee being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. K. G. Gray, \$6,000 (May 1); J. L. Little, \$6,000.

Vote 218 Dental Health Division

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	10,255 00	13,055 00	5,959 02
Other Pay-list Items	30 00	30 00	32
A Publicity and Information	30,000 00	27,200 00	5,570 87
Telephones, Telegrams and Postage	2,000 00	2,000 00	22 91
Equipment	2,000 00	2,000 00	
Sundries	1,000 00	1,000 00	22 47
Professional and Special Services	3,500 00	3,500 00	
Materials and Supplies	2,500 00	2,500 00	22 68
Freight, Cartage and Express	500 00	500 00	
B Transportation and Travelling Expenses	5,000 00	5,000 00	1,025 25
	<u>\$ 56,785 00</u>	<u>\$ 56,785 00</u>	<u>\$ 12,623 52</u>

This vote provides for expenses of co-ordination, appraisal and general exchange of information in the field of dental health by consultation and conference with the provinces, national agencies and local organizations.

As of March 31, 1947, there were 2 salaried employees being paid from this account, viz. H. K. Brown, \$5,100; L. V. Janes, \$5,500.

A Includes payments to the Department of Public Printing and Stationery, \$4,099.47 for printing departmental publications; National Film Board, \$1,471.40.

B L. V. Janes received travelling expenses of \$970.95.

Vote 219 Hospital Design Division

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	15,440 00	15,440 00	12,651 62
Other Pay-list Items	76 00	76 00	16 62
Telephones, Telegrams and Postage	4,000 00	4,000 00	27 62
Equipment	5,000 00	5,000 00	45 26
Sundries	1,000 00	1,000 00	50 29
Professional and Special Services	20,000 00	20,000 00	
Materials and Supplies	6,000 00	6,000 00	365 20
Freight, Cartage and Express	1,000 00	1,000 00	
A Transportation and Travelling Expenses	20,000 00	20,000 00	1,145 80
	<u>\$ 72,516 00</u>	<u>\$ 72,516 00</u>	<u>\$ 14,302 41</u>

This vote provides for expenses of collecting, tabulating and making available to the provinces up-to-date information regarding the planning of hospitals and other health institutions.

As of March 31, 1947, there were 3 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. R. L. Carriere, \$2,580; H. G. Hughes, \$6,900.

A H. G. Hughes received travelling expenses of \$1,138.13.

Vote 220 Mental Health Division

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	10,740 00	10,740 00	8,294 69
Other Pay-list Items	45 00	45 00	19 21
A Publicity and Information	5,000 00	5,150 00	5,097 35
Telephones, Telegrams and Postage	2,000 00	1,850 00	63 16
Equipment	2,000 00	2,000 00	123 52
Sundries	1,000 00	1,000 00	135 57
Professional and Special Services	3,500 00	3,500 00	2,135 49
Materials and Supplies	2,500 00	2,500 00	239 18
Freight, Cartage and Express	500 00	500 00	
B Transportation and Travelling Expenses	5,000 00	5,000 00	3,072 21
	<u>\$ 32,285 00</u>	<u>\$ 32,285 00</u>	<u>\$ 19,180 38</u>

This vote provides for the expenses of planning, in co-operation with the provinces, adequate control measures in the field of mental health, and of assisting in the provision of professional information, statistics, and educational material for this purpose.

As at March 31, 1947, there were 2 salaried employees being paid from this account. C. G. Stogdill was receiving a salary at an annual rate of \$6,000 on that date.

A Includes payments to the National Film Board, \$4,614.95.

B Travelling expenses of \$300 or over were paid to: C. G. Stogdill, \$1,759.81; R. R. MacLean, \$322.20.

Vote 221 Blindness Control Division

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	13,335 00	13,335 00	8,735 19
Other Pay-list Items	31 00	31 00	14 36
Publicity and Information	500 00	3,000 00	1,060 64
Telephones, Telegrams and Postage	1,000 00	500 00	11 86
Equipment	1,000 00	500 00	9 18
Sundries	500 00	500 00	25 58
Professional and Special Services	20,000 00	20,000 00	
Materials and Supplies	1,000 00	1,000 00	110 72
Freight, Cartage and Express	200 00	200 00	
A Transportation and Travelling Expenses	5,000 00	3,500 00	426 09
	<u>\$ 42,566 00</u>	<u>\$ 42,566 00</u>	<u>\$ 10,393 62</u>

As of March 31, 1947, there were 2 salaried employees being paid from this account. F. S. Burke was receiving a salary at an annual rate of \$6,000 on that date.

A F. S. Burke received travelling expenses of \$353.84.

Vote 222 Tuberculosis Control Division

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	10,480 00	10,480 00	2,769 09
Other Pay-list Items	71 00	71 00	5 63
Publicity and Information	5,000 00	5,000 00	
Telephones, Telegrams and Postage	2,000 00	2,000 00	
Equipment	2,000 00	2,000 00	
Sundries	1,000 00	1,000 00	
Professional and Special Services	3,500 00	3,500 00	
Materials and Supplies	2,500 00	2,500 00	
Freight, Cartage and Express	500 00	500 00	
Transportation and Travelling Expenses	5,000 00	5,000 00	105 85
	<u>\$ 32,051 00</u>	<u>\$ 32,051 00</u>	<u>\$ 2,880 57</u>

As of March 31, 1947, there was 1 salaried employee being paid from this account.

Vote 223 Advertising and Labels Division

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus).....	48,170 00	48,170 00	5,161 64
Other Pay-list Items.....	93 00	93 00	44 55
Publicity and Information.....	1,200 00	1,200 00	
Telephones, Telegrams and Postage.....	3,000 00	3,000 00	49 02
Equipment	3,600 00	3,600 00	
Sundries	1,200 00	1,200 00	2 30
Professional and Special Services.....	4,000 00	4,000 00	
Materials and Supplies.....	5,000 00	5,000 00	184 75
Freight, Cartage and Express.....	200 00	200 00	
A Transportation and Travelling Expenses.....	4,000 00	4,000 00	490 39
	<u>\$ 70,463 00</u>	<u>\$ 70,463 00</u>	<u>\$ 5,932 65</u>

As of March 31, 1947, there were 4 salaried employees being paid from this account.

A Travelling expenses of R. D. Whitmore are included under Vote 202.

Vote 224 Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates

	Estimates	Expenditures
Navy League of Canada, Halifax, N.S.....	200 00	200 00
Sailors' Institute, North Sydney, N.S.....	200 00	200 00
Navy League of Canada, Sydney, N.S.....	200 00	200 00
Seamen's Mission Society, Saint John, N.B.....	200 00	200 00
Catholic Sailors' Club, Saint John, N.B.....	200 00	200 00
Catholic Sailors' Club, Montreal, P.Q.....	200 00	200 00
Montreal Seamen's Institute.....	200 00	200 00
Montreal Sailors' Hostel.....	200 00	200 00
Catholic Seamen's Club, Quebec, P.Q.....	200 00	200 00
Quebec Seamen's Institute.....	200 00	200 00
Vancouver Sailors' Home.....	200 00	200 00
Victoria Seamen's Institute.....	200 00	200 00
	<u>\$ 2,400 00</u>	<u>\$ 2,400 00</u>

Payment of these grants was authorized by Treasury Board Minute, T.314058B, of September 5, 1946.

Vote 225 (and Vote 798, Supplementary Estimates) Medical Services—Indians and Eskimos

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus).....	768,836 00	859,416 00	771,249 81
A Cash Allowances	90,580 00		
Other Pay-list Items	200 00	200 00	190 47
Publicity and Information.....	10,000 00	10,000 00	1,410 30
Telephones, Telegrams and Postage.....	5,500 00	8,051 41	8,033 00
B Acquisition of Equipment.....	50,000 00	265,000 00	223,505 57
Equipment Maintenance	15,000 00	24,000 00	23,193 94
C Construction of Works and Buildings.....	1,021,254 00	330,754 00	83,508 49
D Acquisition of Property.....	5,000 00	275,000 00	263,717 30
E Repairs to Works and Buildings.....	25,000 00	30,000 00	23,299 91
Rents	5,000 00	5,000 00	3,925 28
Meter Rates	20,000 00	33,000 00	32,881 86
Sundries	4,000 00	16,448 59	14,431 41
F Professional and Special Services.....	1,861,020 00	1,881,020 00	1,775,293 23
G Materials and Supplies.....	380,000 00	450,000 00	415,884 33
Freight, Express and Cartage.....	12,000 00	15,500 00	15,483 89
H Travelling Expenses	130,000 00	200,000 00	197,416 55
	<u>\$4,403,390 00</u>	<u>\$4,403,390 00</u>	<u>\$3,853,425 34</u>

As of March 31, 1947, there were 490 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees, where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alexander, R. J.	\$ 4,800 00		Moody, J. P.	4,800 00	
Barclay, M. J.	3,300 00		Moore, P. E.	6,600 00	1,750 71
Barclay, W. R.	3,300 00		Morrow, J. M.	4,800 00	
Barclay, W. S.	6,000 00	\$ 436 45	Morton, J. M.	2,580 00	
Bartman, E. M.	2,460 00		Murray, W. B.	3,900 00	
Brokovski, T. S.	4,800 00		McColl, T. R.	4,800 00	
Bushaw, A. W.	2,520 00		McCormack, C. W.	4,800 00	
Butchart, W. R.	2,700 00		Orford, T. J.	4,080 00	
Campbell, D. R.	5,100 00		(Vote 179)	600 00	
Coddington, R. D.	5,100 00		Osborne, J. C.	4,800 00	
Connolly, C. J.	3,600 00	322 50	Porth, F. J.	4,800 00	
Corrigan, C.	5,100 00	458 67	Procter, H. A.	6,000 00	
Dick, C. J. W.	4,800 00		Riddell, L. H.	2,520 00	
Earle, W. P.	4,800 00		Riopel, J. H.	1,560 00	
Falconer, W. L.	6,000 00		(Vote 179)	2,280 00	
Galbraith, J. D.	5,100 00	1,106 21	Roberts, H. V.	2,400 00	
Hamel, A. M.	3,780 00	1,001 66	Silver, S. (Jan. 1)	3,960 00	
Harvey, J. P.	4,800 00		Simes, A. B.	5,400 00	
(Vote 179)	600 00	505 89	Simpson, R. N.	2,400 00	
Head, P. W.	4,800 00		Stone, E. L.	5,700 00	960 73
Ilott, E. W. J.	2,700 00		Tennant, P. S.	3,900 00	
Kautz, L. A.	2,580 00		Thompson, C. F.		
Leroux, O. R. A.	4,800 00		(July 17)	2,520 00	
Lewis, H. W.	4,080 00		Truesdell, W. A. M.	2,100 00	
Livingstone, L. D.			(Vote 179)	2,280 00	
(May 22)	3,480 00		Wiebe, J. H.	4,800 00	
MacDiarmid, C. (Dec. 31).	2,880 00		Williamson, G. F.	2,640 00	
Macdonald, J. A.	4,800 00		Wood, W. J.	5,400 00	322 16
Matas, M.	4,800 00		Yule, R. F.	4,800 00	472 64
Meltzer, H.	7,200 00*				

* Includes \$1,200 special allowance while performing duties additional to his present position as Medical Director, Charles Camsell Indian Hospital, (P.C. 93/645, February 2, 1947).

A Cash Allowances. Cash allowances as provided in the classifications of some of these positions, represent compensation in lieu of house, fuel and light, and are, where applicable, included in salaries shown above. In addition to cash allowances paid, certain employees receive allowances in kind, that is, the Department supplies quarters, fuel, light and rations free of charge to such employees.

B Acquisition of Equipment. A distribution of expenditures follows: hospital equipment \$194,505.02; floating equipment, \$1,991.72; light, heat and power equipment, \$3,848.85; motor cars and trucks, \$14,566.99; sundry, \$8,592.99. Included in the item for hospital equipment were purchases for the following hospitals: Charles Camsell, \$93,204.95; Clearwater Lake, \$9,607.86; Coqualeetza, \$9,624.93; Fort Alexander, \$3,054.75; Miller Bay, \$29,088.41; Nanaimo, \$22,926.46; Norway House, \$6,321.92.

Expenditure amounting to \$117,241.03 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Suppliers receiving \$5,000 or over: Dominion Textile Co., Ltd., \$6,227.02; Fisher & Burpe, Ltd., \$5,778.27.

C Construction of Works and Buildings. A distribution of expenditures for work undertaken by the Department of Public Works, including the contractual payments described below, follows: Nursing Station, Eskasoni, N.S., \$24,704.95; Nursing Station, Bersimis, Que., \$3,318.60; Nursing Station, Fort George, Que., \$31,370.30; Charles Camsell Indian Hospital, Edmonton, Alta., \$9,325.67.

A contract, amounting to \$23,148.50, was awarded to M. R. Chappell for the construction of a nursing station at Eskasoni, N.S. The work was completed and payment in full made during the current year.

A contract, amounting to \$40,000, was awarded to Hill-Clark-Francis, Ltd., for the construction of a nursing station at Fort George, Que. Progress payments during the year amounted to \$30,000.

A contract, amounting to \$5,362.21, was awarded to Mack Construction Co., Ltd., for the conversion into suites of Redwood Building No. 9, Charles Camsell Indian Hospital, Edmonton, Alta. The work was completed and payment in full made during the current year.

- D Acquisition of Property.** Expenditure amounting to \$263,700 representing the acquisition of surplus Crown Assets through War Assets Corporation, (certain land and buildings now the Charles Camself Indian Hospital, Edmonton, Alta.) settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.
- E Repairs to Works and Buildings.** Repairs to Miller Bay Hospital, Prince Rupert, B.C., cost \$5,217.51 and those to the Charles Camself Indian Hospital, Edmonton, Alta., \$7,968.12.
- F Professional and Special Services.** Doctors' and nurses' fees amounted to \$333,265.46; dental service \$17,559.81; X-Rays, \$16,306.57; hospitalization, \$1,407,395.81; sundries, \$765.58.
- The following doctors received fees of \$1,000 or over: L. G. Alexander, Calgary, Alta., \$2,120; R. J. Alexander, Kamloops, B.C., \$2,157.35; L. E. Avery, Williams Lake, B.C., \$2,414; L. G. Ayotte, Bonnyville, Alta., \$1,240.30; L. C. Bartlett, Favourable Lake, Ont., \$1,865.50; S. E. Bjornson, Ashern, Man., \$1,651.30; H. A. Boyce, Deseronto, Ont., \$5,014.96; T. A. Breton, Sault Ste. Marie, Ont., \$1,833.37; W. E. Brown and T. L. Torrance, Orillia, Ont., \$1,092; J. P. Cade, Prince Rupert, B.C., \$1,073; H. G. Carleton, Peterboro, Ont., \$1,195; B. C. Cathcart, Wallaceburg, Ont., \$3,152; P. Chalykoff, Hearst, Ont., \$1,754; J. H. Conroy, Edmonton, Alta., \$2,622.50; G. L. and A. B. Cooke, Lloydminster, Sask., \$1,784.46; Emily Cooper, Gleichen, Alta., \$1,000; G. N. Cormack, Port St. John, B.C., \$1,941.80; Leo Cote, Havre St. Pierre, Saguenay, Que., \$1,261.70; Paul O. Coulombe, Sturgeon Falls, Ont., \$1,390; G. A. Cowie, Oshawa, Ont., \$1,533.33; Crawford and Jacobs, The Pas, Man., \$2,181; Crease, Davey, Lawson, Davis, Gordon and Baker, Victoria, B.C., \$1,361.50; W. D. Cuts, Edmonton, Alta., \$1,722.85; J. P. Decosse, St. Paul, Alta., \$2,200; F. R. Donnelly, Massey, Ont., \$1,511; C. Dumont, Campbellton, N.B., \$1,200; J. D. Duncan, Leask, Sask., \$1,813; J. J. Fahman, Kinistino, Sask., \$1,166; J. S. Ferguson, Chatham, Ont., \$1,617.50; G. H. Field, Roseneath, Ont., \$1,033.50; S. P. Findlay, Fraser Lake, B.C., \$1,348.75; E. H. Freeman, Chatham, N.B., \$2,235.50; R. O. Frost, Armstrong, Ont., \$1,773.10; W. H. G. Gibbs, Selkirk, Man., \$1,461.50; J. C. Gillie, Fort William, Ont., \$1,658; S. Gelfman, Puanichy, Sask., \$3,799; L. M. Green, Smithers, B.C., \$1,375; V. J. Guttmerson, Vanderhoof, B.C., \$2,785.63; C. H. Hankinson, Prince Rupert, B.C., \$1,658.50; H. B. Havey, Stewiacke, N.S., \$1,496.77; T. C. Holmes, Burns Lake, B.C., \$2,116.50; J. I. Horsley, Vancouver, B.C., \$2,516.13; A. M. Inglis, Gibson's Landing, B.C., \$1,680.95; A. H. Jeffrey, Nipigon, Ont., \$1,145.75; A. Jolicœur, Lachine, Que., \$1,069; J. D. Keene, Broadview, Sask., \$2,020.42; W. F. Kenney, Rexton, N.B., \$1,370.50; L. W. Kergen, Prince Rupert, B.C., \$1,522.10; W. S. Kergen, Prince Rupert, B.C., \$1,683.50; J. W. Kettlewell, Portage la Prairie, Man., \$1,264; J. A. Key, Cardston, Alta., \$2,400; A. J. Lalonde, Cornwall, Ont., \$2,500.08; J. A. Langlois, Notre Dame du Nord, Que., \$1,955; R. G. Large, Prince Rupert, B.C., \$2,606.50; J. T. L'Ecuyer, Maniwaki, Que., \$2,015.75; J. A. MacDonald, Port Simpson, B.C., \$4,338.50; F. A. MacNeil, Winnipeg, Man., \$1,058; W. B. Mallow, Kamsack, Sask., \$1,870; G. Maymes, Fort McMurray, Alta., \$1,075.50; E. N. C. McAmmond, Vancouver, B.C., \$2,971.50; Duncan T. R. McColl, Queen Charlotte City, B.C., \$4,192.83; C. W. McCormack, Ohsweken, Ont., \$2,862; J. F. McCullough, Sudbury, Ont., \$1,685; H. A. McLean, Ceepeece, B.C., \$1,269.25; C. L. McMillan, Baddeck, N.S., \$1,317; F. G. Miller, Elk Point, Alta., \$1,037.50; M. Miyazaki, Lilloet, B.C., \$2,409; J. S. Monteith, Tofino, B.C., \$1,266; J. S. Munro, North Sydney, N.S., \$3,576.50; A. W. Ormiston, Sydney, N.S., \$1,003; J. Page, St. Benoit, Que., \$1,190; J. R. Pare, Duck Lake, Sask., \$1,149.50; F. J. Porth, Libau, Man., \$3,851.16; J. Reeves, Eganville, Ont., \$1,218; J. E. Roddick, Ohsweken, Ont., \$2,305; F. B. Roth, Whitehorse, Y.T., \$1,322; E. M. Savage, Cold Lake, Alta., \$1,057.20; G. H. Stobie, Belleville, Ont., \$1,385; J. V. Tilley, Cochrane, Ont., \$1,705; A. B. Weir, Sardis, B.C., \$2,361.61; J. H. Wiebe, Muncey, Ont., \$3,160; J. B. T. Wood, High Prairie, Alta., \$4,096; G. E. Young, Chapleau, Ont., \$1,596.
- Hospitals receiving \$5,000 or over: Bella Coola General, B.C., \$7,014.50; Bulkley Valley District, Smithers, B.C., \$10,825.94; Fort William Sanatorium, Ont., \$27,827.25; Holy Family, Prince Albert, Sask., \$9,067.35; Hotel Dieu, Cornwall, Ont., \$5,047; King's Daughters, Duncan, B.C., \$6,373.86; Lady Minto, Chapleau, Ont., \$7,087.50; R. W. Large Memorial Hospital, Bella Bella, B.C., \$24,018.62; Manitoba Sanatorium Board; Dynevor Indian, St. Peters, Man., \$38,367.50; Clearwater Lake Indian, The Pas, Man., \$130,757.75; Manitoba Sanatorium, Ninette, Man., \$6,564.50; Missionary Society of the Church of England in Canada: Toronto, Ont., \$33,375; Nova Scotia Sanatorium, \$7,083; Port Simpson General, B.C., \$8,899.50; Prince Rupert General, B.C., \$13,100.65; Providence, Fort St. John, B.C., \$6,971.03; Providence, High Prairie, Alta., \$13,338.40; Provincial Mental: British Columbia, \$17,605.35, Ontario, \$18,927.50; Queen Alexandra Sanatorium, London, Ont., \$22,977.20; Queen Alexandra Sanatorium for Crippled Children, Cobble Hill, B.C., \$10,158; Roman Catholic Episcopal Corporation of James Bay, Moosonee, Ont., \$26,868.75; Roman Catholic Episcopal Corporation of MacKenzie, Edmonton, Alta., \$63,012; Royal Inland, Kamloops, B.C., \$10,387.50; Sacred Heart, Caughnawaga, Que., \$15,185.50; St. Anthony's, The Pas, Man., \$17,539.90; St. Bartholomew's, Lytton, B.C., \$5,831.10; St. Boniface, Man., \$11,547.20; St. Boniface, St. Vital, Man., \$13,645.40; St. George's, Alert Bay, B.C., \$7,893.50; Saint John Tuberculosis, East St. John, N.B., \$9,014.06; St. John's, Vanderhoof, B.C., \$19,469; St. Joseph's, La Tuque, Que., \$19,490.50; St. Joseph's General, Port Arthur, Ont., \$10,855.48; St. Joseph's, Victoria, B.C., \$8,989.76; St. Martha's, Antigonish, N.S., \$11,535.17; St. Mary's on the Lake Sanatorium, Haileybury, Ont., \$6,448.50; St. Mary's, Dawson, Y.T., \$13,859.75; St. Michel Sanatorium, Roberval, Que., \$33,584.35; St. Paul's, Vancouver, B.C., \$33,633.16; Saskatchewan Anti-Tuberculosis League, \$73,921.32; Sioux Lookout General, Ont., \$6,328.25; Toronto General, Ont., \$5,425.75; Toronto Hospital for the Treatment of Tuberculosis, Weston, Ont., \$38,562.60; Victoria Hospital, London, Ont., \$6,048.20; War Memorial, Williams Lake, B.C., \$5,323.60; Whitehorse General, Y.T., \$17,530; Wrinch Memorial, Hazelton, B.C., \$28,403.30.
- G Materials and Supplies.** Clothing and blankets cost \$3,455.06; fuel, \$31,615.96; medical and hospital supplies, \$155,997.13; provisions, \$194,278.24; stationery and office supplies, \$8,215.71; sundry, \$22,322.23.

Expenditure amounting to \$6,932.63 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Suppliers receiving \$5,000 or over: Burns & Co., Ltd., \$16,740.43; Canada Packers, Ltd., \$19,635.72; The Codville Co., Ltd., \$7,176.80; Dominion Government, Department of Public Printing and Stationery, \$6,859.48, Department of Veterans Affairs, \$83,166.21; Hudson's Bay Co., \$8,092.23; MacDonald's Consolidated, Ltd., \$7,051.08; Philpott, Evitt & Co., Ltd., \$5,108.13; Western Grocers, Ltd., \$20,207.66.

H *Travelling Expenses.* The cost of transportation of Indians to and from hospitals amounted to \$122,966.07, of which \$57,557.14 was for air travel. Travelling expenses of doctors and nurses amounted to \$68,795.79, including air travel of \$28,427.34. Removal expenses of doctors and nurses were \$5,654.69.

The Canadian National Railways received \$12,470.79 and the Canadian Pacific Air Lines, \$50,009.98.

The following employees, whose salary rates were under \$2,400 as of March 31, 1947 or who were being paid from other accounts, received travelling expenses of \$300 or over: C. Drouin, \$855.33; H. E. Gerry, \$499.05; A. Hannas, \$1,265.91; F. Harel, \$1,315.54; M. E. Leighton, \$1,822.35; A. MacCarthy, \$930.34; H. Marshall, \$649.60; J. D. Ratte, \$1,134.14; W. Raynor, \$1,184.54; H. C. Rice (included under Department of Mines and Resources, Vote 179).

Receipts arising from treatment and hospitalization of persons other than Indians are credited to Services and Service Fees (see Revenue section hereof).

Vote 226 Grants to Hospitals which care for Indians and Eskimos

	Estimates	Allotments	Expenditures
Roman Catholic Mission Hospital, Fort Smith	1,080 00	1,080 00	1,080 00
Roman Catholic Mission Hospital, Fort Simpson	1,080 00	1,080 00	1,080 00
Roman Catholic Mission Hospital, Aklavik	1,080 00	1,080 00	1,080 00
Church of England Hospital, Aklavik	1,080 00	1,080 00	1,080 00
Fort William Sanatorium Board.....	200,000 00	200,000 00	
	<u>\$ 204,320 00</u>	<u>\$ 204,320 00</u>	<u>\$ 4,320 00</u>

The amount of the above vote, \$204,320, was not subdivided in the Estimates; the allotments were authorized by the Treasury Board.

Payment of the grant to Fort William Sanatorium Board was contingent upon the erection of an extension, but building conditions caused a postponement.

WELFARE BRANCH

Vote 227 Welfare Branch Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	16,315 00	18,015 00	18,011 45
Other Pay-list Items	70 00	70 00	32 67
A Publicity and Information	4,000 00	4,000 00	1,749 41
Telephones, Telegrams and Postage	1,000 00	1,000 00	574 14
Equipment	2,500 00	2,500 00	
Sundries	1,000 00	1,000 00	17 76
Professional and Special Services	5,000 00	3,300 00	
Materials and Supplies	2,500 00	2,500 00	23 04
Freight, Cartage and Express	250 00	250 00	69
B Transportation and Travelling Expenses	5,000 00	5,000 00	4,651 15
	<u>\$ 37,635 00</u>	<u>\$ 37,635 00</u>	<u>\$ 25,060 31</u>

As of March 31, 1947, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. G. F. Davidson, Deputy Minister, \$10,000; A. H. G. Sinclair, \$3,900; A. M. Speers, \$3,600.

A Payments were made to the National Film Board.

B Travelling expenses of \$300 or over were paid to: G. F. Davidson, \$2,222.73 (including \$1,330.69 charged to Department of External Affairs, Vote 49); F. H. Rowe, \$2,756.30; A. M. Speers, \$691.35.

Vote 228 Family Allowances—Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	1,197,750 00	1,381,750 00	1,292,758 83
Other Pay-list Items	35,000 00	15,000 00	11,412 70
A Publicity and Information	150,000 00	106,000 00	40,228 14
Telephones, Telegrams and Postage	65,000 00	71,500 00	63,320 17
B Equipment	25,000 00	55,500 00	44,997 60
Sundries	8,000 00	8,000 00	3,726 26
Professional and Special Services	300,000 00	73,000 00	21,902 53
C Materials and Supplies	40,000 00	90,000 00	77,172 11
Freight, Cartage and Express	5,500 00	5,500 00	2,799 40
D Transportation and Travelling Expenses	35,000 00	35,000 00	24,204 99
E Payments to Dominion Bureau of Statistics	100,000 00	120,000 00	113,333 01
	<u>\$1,961,250 00</u>	<u>\$1,961,250 00</u>	<u>\$1,695,855 74</u>

This vote provides for expenses in connection with the administration of Family Allowances Act, c. 40, 1944.

As of March 31, 1947, there were 680 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

Salary rate	Salary rate	Salary rate
Allen, G. P. \$ 2,700 00	Fleming, M. 3,900 00	Nowlan, A. G. 2,460 00
Bailey, S. J. 3,000 00	Ford, J. 2,460 00	Painchaud, J. L. F. 2,460 00
Balcombe, J. K. 3,000 00	Fournier, P. A. 2,580 00	Pallister, E. H. 2,580 00
Blais, J. A. 4,800 00	Gillman, H. C. L. 3,600 00	Parkinson, R. H. 3,000 00
Bone, W. R. 4,500 00	Hammond, J. J. 2,820 00	Poirier, P. E. 2,580 00
Brousseau, R. M. 2,700 00	Hendershot, W. F. 3,600 00	Roberts, M. T. 2,460 00
Caron, J. A. M. 2,580 00	Hinchliffe, S. L. 2,460 00	Rose, W. J. 3,300 00
Chadwick, E. 2,580 00	Howden, C. B. 3,720 00	Sabine, H. E. 3,000 00
Christie, J. E. (Nov. 17) 3,000 00	Jackson, F. C. 4,500 00	Senez, L. H. 3,600 00
Colling, J. C. (May 16) 3,120 00	Lafrance, J. M. L. 4,500 00	Sinclair, W. 2,460 00
Cumming, L. G. 3,120 00	Langrish, W. N. 3,300 00	Stark, B. M. (Aug. 20) 3,000 00
Curry, R. B. 7,200 00	Lord, O. K. 2,460 00	Stehelin, P. H. 3,600 00
Ducharme, J. 2,700 00	Maily, L. P. 3,300 00	Stepler, D. H. 2,460 00
Dunham, A. G. 3,600 00	McGurran, J. J. 4,200 00	Thornton, H. G. 2,820 00
Faguy, P. A. 3,600 00	Morriessy, K. C. 2,820 00	Welfley, C. R. 3,300 00
Ferguson, M. M. 3,000 00	Munroe, I. A. 3,120 00	Wilson, H. 2,460 00
	Nicholson, A. 2,700 00	Wilson, H. W. 3,900 00

A Suppliers receiving \$5,000 or over: Department of Public Printing and Stationery, \$5,535.56 for printing departmental publications; National Film Board, \$16,291.25.

B Includes payments to the Department of Public Printing and Stationery, \$44,913.83 for office equipment.

C Includes payments to the Department of Public Printing and Stationery, \$71,812.86 for printing and stationery.

D Travelling expenses of \$300 or over were paid to: G. P. Allen, \$360.75; S. J. Bailey, \$630.61; J. K. Balcombe, \$443.69; J. A. Blais, \$1,838.15; W. R. Bone, \$655.80; R. B. Curry, \$1,384.85; M. Fleming, \$1,412.99; H. C. L. Gillman, \$429.85; W. F. Hendershot, \$854.19; C. B. Howden, \$385.21; F. C. Jackson, \$308.85; A. Larocque, \$2,737.60; N. A. Mathieu, \$395.79; J. J. McGurran, \$379.12; R. Michaud, \$347.62; I. Morrison, \$1,598.69; I. A. Munroe, \$477.82; A. Nicholson, \$361.03; R. H. Parkinson, \$336.55; L. Savard, \$881.42; L. H. Senez, \$384.12; P. H. Stehelin, \$361.08; J. Worsell, \$862.55.

E By arrangement, the Dominion Bureau of Statistics undertook to produce certain vital statistics for this department, the latter to bear the costs involved. The Dominion Bureau of Statistics agreed that certain payments could be made direct to suppliers by this department, and these payments included \$11,585.45 to the Department of Public Printing and Stationery; \$10,350 to the International Business Machines Company, Limited, and \$17,000 to the Department of Trade and Commerce. The work has now been completed.

Family Allowances—Family Allowance Payments, Family Allowances Act, c. 40, 1944 . . . \$245,140,531 59

The Family Allowances Act, c. 40, 1944, provides for payment of monthly allowances commencing on July 1, 1945, for all eligible children resident in Canada under the age of 16 years.

The scale of monthly payments for each child is as follows: under 6 years of age, \$5; 6-9 years, \$6; 10-12 years, \$7; 13-15 years, \$8. The Act provides for the following reductions in the amount of payment in respect of: a fifth child by \$1; a sixth and seventh child by \$2 each; and an eighth and each additional child by \$3 each. Payments cease with the payment for the month in which the child reaches the age of sixteen years or may cease earlier if certain regulations under the Act, such as school attendance, are not observed, or if death occurs. In cases where both parents filed the registration form for such allowances, payment is made to the mother, but, where only one parent filed the form, payment is made to that parent provided a satisfactory explanation is given. For administrative purposes, Regional Officers were established in each provincial capital. A distribution by provinces of payments made to parents or other parties responsible for the maintenance of children eligible for such allowances follows:

	Number of children March, 1947	Payments April, 1946, to March, 1947 inclusive
Nova Scotia	196,530	13,358,417 07
Prince Edward Island	31,203	2,192,044 00
New Brunswick	168,114	11,394,426 02
Quebec	1,230,312	82,389,966 72
Ontario	1,051,206	70,325,914 70
Manitoba	203,681	14,007,061 21
Saskatchewan	255,424	18,119,791 87
Alberta	248,512	17,159,488 00
British Columbia	242,010	15,722,045 50
Northwest Territories and the Yukon	6,070	471,376 50
	<u>3,633,062</u>	<u>\$245,140,531 59</u>

Payments of allowances are made under authority of the Act, from unappropriated moneys in the Consolidated Revenue Fund; while the administrative expenses are payable out of moneys appropriated by Parliament for that purpose.

P.C. 5093, August 3, 1945, authorized the payment of family allowances for eligible Eskimo and Indian children to the Lands, Parks and Forests Branch and the Indian Affairs Branch of the Department of Mines and Resources, where it is in the best interests of the child to do so, for disbursement on behalf of each child in respect of whom the allowance is paid—see Deposit and Trust Accounts of that Department.

Vote 229 (and Vote 799, Supplementary Estimates) Old Age Pensions (including Pensions to the Blind)—Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	27,645 00	29,312 71	29,255 66
Other Pay-list Items	2,050 00	1,382 29	1,380 74
Telephones, Telegrams and Postage	300 00	300 00	150 57
Equipment	500 00	700 00	90 81
Sundries	250 00	250 00	173 04
Medical Examinations in connection with Pensions for the Blind—Ophthalmologists' Fees	6,500 00	6,500 00	6,203 00
Materials and Supplies	350 00	350 00	289 80
Freight, Cartage and Express	100 00	100 00	34 37
A Transportation and Travelling Expenses	16,000 00	14,800 00	12,985 95
	<u>\$ 53,695 00</u>	<u>\$ 53,695 00</u>	<u>\$ 50,563 94</u>

This vote provides for expenses of administering the Old Age Pensions Act, c. 156, R.S., and amendments, including cost of examining provincial records of pensions paid to the blind and aged, and of ophthalmologists' fees.

As of March 31, 1947, there were 13 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. I. Girardin, \$2,580; J. W. MacFarlane, \$4,740; V. D. McElary, \$3,120; J. L. Perrier, \$3,120; E. R. Swettenham, \$3,120.

A Travelling expenses of \$300 or over were paid to: J. L. Boileau, \$1,892.50; J. H. Creighton, \$332.25; K. Fowler, \$1,757.27; M. R. MacCallum, \$393.39; V. D. McElary, \$1,862.01; L. Morisset, \$2,070.67; I. R. Mulligan, \$382.97; E. E. Pieton, \$1,915.52; E. R. Swettenham, \$401.40; R. Wilding, \$441.49.

Payment of Dominion's share of Pensions, Old Age Pensions Act, c. 156, R.S. \$35,927,514 20

Under the provisions of the Old Age Pensions Act, c. 156, R.S. and amendments, the Governor in Council may enter into an agreement with the government of any province for quarterly payment to such province of an amount equal to 75 per cent of the net sum paid out during the preceding quarter by such province for old age pensions and pensions to the blind pursuant to a provincial statute providing for payment of such pensions. The maximum pension is \$240 yearly, and the Dominion has the right to audit provincial pension accounts. Under the terms of P.C. 6367, dated August 10, 1943, the Governor in Council further authorized the Minister of Finance to enter into supplementary agreements with the governments of the several provinces for increasing payments to pensioners to meet wartime conditions. A special supplement not to exceed \$5 monthly was agreed upon, of which the Dominion Government's share would be 75 per cent. Demobilization and Reconversion Vote 572 was provided to meet these increased payments, and expenditures of \$9,517,201.37 were made therefrom.

Details of expenditures, including the sum expended from Vote 572 are shown in the following table:

OLD AGE PENSIONS AND PENSIONS FOR BLIND PERSONS
EXPENDITURES 1946-47 AND CUMULATIVE EXPENDITURES SINCE INCEPTION OF ACT

Province	Old Age Pensions			Pensions for Blind Persons			Total Payments under Old Age Pensions Act during 1946-47
	Number of Pensioners	Average Monthly Pension	Dominion Government Contributions during 1946-47	Dominion Government Contributions from inception of Act	Number of Pensioners	Average Monthly Pension	Dominion Government Contributions during 1946-47
Alberta.....	12,738	\$ 24 11	2,669,425 03	26,548,213 59	290	\$ 24 51	62,155 43
British Columbia.....	18,039	24 22	3,767,623 23	36,662,529 96	370	24 59	80,435 16
Manitoba.....	13,583	24 53	2,826,747 15	33,437,277 81	391	24 71	88,624 75
New Brunswick.....	13,360	22 68	2,649,019 60	19,162,121 62	758	24 65	166,413 70
Northwest Territories.....	16	24 69	4,222 08	35,587 88	1	25 00	250 00
Nova Scotia.....	15,403	22 76	3,093,204 05	27,370,182 59	885	24 25	147,485 80
Ontario.....	65,085	24 52	13,886,363 96	157,074,038 97	1,623	24 71	359,859 91
Prince Edward Island.....	2,112	19 36	350,808 13	2,918,178 18	121	22 84	24,211 44
Quebec.....	54,489	24 01	11,466,940 27	88,349,133 09	2,709	24 73	605,760 62
Saskatchewan.....	14,204	24 37	3,065,226 48	32,318,988 24	363	24 83	81,938 78
	209,029	.....	\$43,829,579 98	\$423,876,251 93	7,311	.....	\$1,615,135 59
							\$10,848,070 32
							\$45,444,715 57

Expenditures in 1946-47 were charged as follows:

Stat. Old Age Pensions Act, c. 156, R.S.....	35,927,514 20
Vote 572, Old Age Pensions and Pensions to the Blind.....	9,517,201 37
	<u>\$45,444,715 57</u>

Vote 230	National Physical Fitness—Administration	50,000 00
	Expenditures	\$ 50,000 00
Vote 231	National Physical Fitness—Assistance to Provinces	150,000 00
	Expenditures	\$ 150,000 00

The National Council on Physical Fitness was established under authority of the National Physical Fitness Act, c. 29, 1943 to promote the physical fitness of the people of Canada by the extension of physical education and the organization and encouragement of activities for this purpose.

The above amounts were transferred to the National Physical Fitness Fund (see Deposit and Trust Accounts further on in this Section) in accordance with section 8 of the Act. Disbursements are made from the above fund upon requisition by the Council.

Vote 232 Assistance to Schools of Social Work

	Estimates	Allotments	Expenditures
Scholarships (100)	50,000 00	50,000 00	50,000 00
Grants to Schools of Social Work	40,000 00	45,000 00	45,000 00
General Administrative Expenses	10,000 00	5,000 00	1,461 64
	\$ 100,000 00	\$ 100,000 00	\$ 96,461 64

The amount of the above vote, \$100,000, was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

This vote provides for the cost of financial aid to the schools of social work listed below, and the establishment of scholarships for students enrolling therein.

A Technical Advisory Committee on social work education, consisting of representatives of these schools was established under authority of P.C. 1975 of May 17, 1946. The Committee recommended that \$95,000 be allocated amongst the schools, of which \$50,000 would be for scholarships and \$45,000 to assist them in administration, the extension of existing facilities and hiring of further staff. The recommendations of the Committee were approved by P.C. 2383, June 14, 1946 and P.C. 2896 of July 12, 1946.

The allocations by schools follow:

	Administration	Scholarships
The Maritime School of Social Work	3,400 00	3,600 00
The School of Social Work of Laval University	5,200 00	5,800 00
The School of Social Work of the University of Montreal	6,700 00	7,500 00
The Montreal School of Social Work	7,800 00	8,700 00
The School of Social Work of the University of Toronto	9,600 00	10,800 00
The School of Social Work of the University of Manitoba	4,600 00	5,000 00
The School of Social Work of the University of British Columbia	7,700 00	8,600 00
	\$ 45,000 00	\$ 50,000 00

Expenditures comprise payments to the above schools.

MISCELLANEOUS GRANTS

Grant to:	Estimates	Expenditures
Vote 233 Canadian Welfare Council	8,100 00	8,100 00
Vote 234 Canadian National Committee for Mental Hygiene	10,000 00	10,000 00
Vote 235 Health League of Canada	10,000 00	10,000 00
Vote 236 Canadian National Institute for the Blind	18,000 00	18,000 00
Vote 237 L'Association Canadienne Française des Aveugles	4,050 00	4,050 00
Vote 238 L'Institut Nazareth de Montréal	4,050 00	4,050 00
Vote 239 Montreal Association for the Blind	4,050 00	4,050 00
Vote 240 Canadian Tuberculosis Association	20,250 00	20,250 00
Vote 241 Victorian Order of Nurses	13,100 00	13,100 00
Vote 242 St. John Ambulance Association	4,050 00	4,050 00
Vote 243 Canadian Red Cross Society	10,000 00	10,000 00
	\$ 105,650 00	\$ 105,650 00

Payment of these grants was authorized by Treasury Board Minute, T.310736B. of July 18, 1946.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to Families of Deceased Employees, Civil Service Act, c. 22, R.S. \$ 250 00

DEMobilIZATION AND RECONVERSION

Vote 572 (and Vote 927, Supplementary Estimates) Old Age Pensions and Pensions to the Blind 9,874,050 00
 Expenditures \$9,517,201 37

Under authority of P.C. 6367 of August 10, 1943, the Minister of Finance entered into agreements with the governments of the several provinces, whereby, to meet wartime conditions, monthly pension payments were increased by an amount not exceeding \$5, the Dominion Government assuming 75 per cent of the additional cost.

Payments were made as follows:

	Old Age Pensions	Pensions to the Blind	Total
Alberta	566,269 18	12,736 28	579,005 46
British Columbia	790,630 25	16,472 88	807,103 13
Manitoba	595,204 94	17,784 71	612,989 65
New Brunswick	595,051 70	33,977 67	629,029 37
Nova Scotia	687,373 25	30,782 96	718,156 21
Ontario	2,877,766 30	74,017 27	2,951,783 57
Prince Edward Island	70,161 62	4,842 29	75,003 91
Quebec	2,359,248 51	123,995 67	2,483,244 18
Saskatchewan	643,348 76	16,639 55	659,988 31
North West Territories	847 58	50 00	897 58
	<u>\$9,185,902 09</u>	<u>\$ 331,299 28</u>	<u>\$9,517,201 37</u>

The amounts shown above are incorporated in the statement of these pensions on page O—23.

Vote 573 (and Vote 928, Supplementary Estimates) Treatment of Canadian Fishermen and Seamen 20,000 00
 Expenditures \$ 14,766 45

Under P.C. 164/6991 of September 4, 1943, the Department was given authority to provide, in certain circumstances, free medical treatment and care for any sick or disabled seamen not eligible therefor under the provisions of Part V of the Canada Shipping Act, 1934. Payments were made to various hospitals and physicians.

Vote 574 Maintenance, Non-resident Seamen 30,000 00
 Expenditures \$ 17,106 52

Maintenance accounts of \$2,000 and over were paid as follows: Nova Scotia Hospital, Dartmouth, \$7,435.42; Provincial Hospital, Fairville, \$2,123.95.

Vote 575 Health Unit, Prince Rupert, B.C. 4,080 00
 Expenditures \$ 2,040 00

Expenditures cover the reimbursement to the Province of British Columbia of the salary of a medical health officer at Prince Rupert, B.C., to September 30, 1946.

Vote 576 (and Vote 933, Supplementary Estimates) Health Services, Halifax, N.S.	33,400 00
Expenditures	\$ 33,397 40

This vote provided for the continuation, until December 31, 1946, of a contribution previously made by an allotment from the War Appropriation toward providing essential minimum standards of health services in the City of Halifax. Payment was made through the Minister of Public Health of the Province of Nova Scotia under authority of P.C. 1523, March 9, 1943.

Vote 577 Chloramination of Water Systems—Nanaimo, Victoria and Prince Rupert	11,000 00
Expenditures	\$ 9,535 65

Payments were made to the City of Nanaimo, \$1,675.70; City of Victoria, \$6,287.98; and to the Department of National Defence—Army Service for chloramination at Prince Rupert, \$1,571.97.

Vote 578 Chloramination of Water Systems—Greater Vancouver, North Vancouver City and District	35,000 00
Expenditures	\$ 6,620 56

Payments were made as follows: Greater Vancouver Water District, \$4,604.35; City of North Vancouver, \$1,456.04; District of North Vancouver, \$560.17.

Vote 579 Treatment of Repatriated Merchant Seamen	5,000 00
Expenditures	\$ 1,032 97

The above expenditures were made under authority of P.C. 9002, November 23, 1943.

Vote 580 Women's Voluntary Services	7,000 00
Expenditures	\$ 821 86

Vote 585 War Charities Division—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	23,926 00	23,926 00	19,808 59
Other Pay-list Items	130 00	130 00	107 13
A Travelling Expenses	4,900 00	4,900 00	539 90
Printing and Stationery	1,400 00	1,400 00	100 41
Miscellaneous	1,250 00	1,250 00	1,090 97
	\$ 31,606 00	\$ 31,606 00	\$ 21,647 00

This vote provides for the cost of administration of the War Charities Act, c. 10, 1939; the organization of the voluntary efforts of the Canadian people; the control of budgets and expenditures of the National War Services Auxiliary Organizations; and the direction of the Citizens' Committees of Canada.

As of March 31, 1947, there were 7 salaried employees being paid from this account. L. Trebert was receiving a salary at an annual rate of \$3,000 on that date.

A J. D. Dawson was paid a living allowance (included under Department of Finance, Vote 72).

Vote 586 Division of Voluntary War Relief

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	12,675 00	12,925 00	12,882 72
Other Pay-list Items	75 00	75 00	64 35
Travelling Expenses	2,000 00	1,750 00	300 59
Miscellaneous	500 00	500 00	100 06
	<u>\$ 15,250 00</u>	<u>\$ 15,250 00</u>	<u>\$ 13,347 72</u>

This Division was created for the purpose of co-ordinating the operations of the various war relief funds.

As of March 31, 1947, there were 5 salaried employees being paid from this account. P. L. Browne was receiving a salary at an annual rate of \$5,000 and was paid travelling expenses of \$300.59.

Vote 929 Processing, Storage and Distribution of Blood for Transfusion—Connaught Laboratories, Toronto	17,000 00
Expenditures	\$ 6,349 66

Expenditures represent payments under authority of P.C. 186/5720, August 24, 1945, to Connaught Laboratories, for: enlargement of plant and purchase of equipment, \$5,218.18; operation and maintenance expenses, \$290.29; supplies, \$841.19.

Vote 930 Processing, Storage and Distribution of Blood for Transfusion—University of Montreal Laboratories, Montreal	4,000 00
Expenditures	\$ 1,840 52

Expenditures represent payments under authority of P.C. 89/3440 of May 9, 1944 to the University of Montreal, for: operation and maintenance expenses, \$1,690.87; supplies, \$149.65.

Vote 931 Grant to Canadian Nurses' Association	25,535 00
Expenditures	\$ 25,533 45

This vote provides for the cost of the continuation of grants made to the above Association in previous years under authority of P.C. 72/6073 of July 16, 1942 for the purpose of relieving the acute shortage of graduate nurses by (a) promoting the recruiting of student nurses, (b) providing facilities for the training of teachers, supervisors and administrators in schools of nursing, and (c) providing scholarships for graduate nurses.

Vote 932 Prince Rupert, B.C.—Purchase and Installation of Water Pump	2,498 00
Expenditures	\$ 2,497 35

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	524 53	621 77
Previous Years—Collectable	9 50	18 22
—Uncollectable	154 33	163 59
	<u>\$ 688 36</u>	<u>\$ 803 58</u>

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(c) <i>Miscellaneous—</i>				
National Physical Fitness Fund	\$ 178,920 43	\$ 115,188 99	\$ 200,000 00	\$ 263,731 44

Credits represent moneys transferred to this Fund from parliamentary appropriations (see Votes 230 and 231) under authority of the National Physical Fitness Act, c. 29, 1943. Debits are payments, upon requisition by the National Council on Physical Fitness, to the provinces under conditions prescribed in the Act, and for general administrative expenses.

1946-47
PUBLIC ACCOUNTS

PART II

P

DEPARTMENT OF NATIONAL REVENUE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL REVENUE

Pursuant to the Public Service Re-Arrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 123, January 9, 1947, the powers, duties and functions of the Honourable Brooke Claxton, with respect to film activities, under the National Film Act, 1939, were transferred to the Honourable J. J. McCann. Details of the Revenues, Expenditures and Open Accounts of the National Film Board, formerly included under the Department of National Health and Welfare, are shown, therefore, in this section.

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	28,551,183 29	Ordinary	2,419,114.061 59
Demobilization and Reconversion	1,028,891 43	Special Receipts	8.087 30
	<u>\$ 29,580,074 72</u>		<u>\$ 2,419,122,148 89</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances	2,000,000 00	[9] Floating Debt	461 87
		[10] Deposit and Trust Accounts	48,591 43
		[12] Deferred Credits	23,022 42
		[13] Sundry Suspense Accounts	111,257 77
		[16] Funded Debt Unmatured	27,721,963 91
	<u>\$ 2,000,000 00</u>		<u>\$ 27,905,297 40</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts the net amount only is shown. For details see page P-45.

REVENUES Comparative Summary

CUSTOMS AND EXCISE DIVISIONS

Ordinary Revenue—	1946-47	1945-46
Tax Revenue:		
A Customs Import Duties	237,355,396 95	128,876,810 73
B Excise Duties	196,043,816 47	186,726,318 12
C Excise Taxes	579,023,600 59	496,909,960 92
Non-Tax Revenue:		
D Privileges, Licences and Permits	31,028 75	29,460 86
E Proceeds from Sales	13 93	1,579 42
F Services and Service Fees	433,773 83	368,030 02
G Refunds of Expenditure	3,951 96	404 58
H Miscellaneous	506,453 70	232,249 92
Total (Customs and Excise Divisions)	<u>1,013,398,036 18</u>	<u>813,144,814 58</u>

TAXATION DIVISION

Ordinary Revenue—		1946-47	1945-46
Tax Revenue:			
I	Income Taxes		
(1)	Individuals	277,475,818 35	280,707,539 71
(2)	Corporations	238,791,953 44	217,833,540 13
(3)	Tax Deductions (at source)	417,054,327 31	410,878,574 13
(4)	Dividends and Interest (foreign currency and non-resident)	28,428,142 90	26,823,893 74
(5)	Rentals and Royalties ..	1,708,002 45	1,485,725 64
J	Excess Profits Tax	448,697,443 41	494,196,483 22
K	Succession Duties	23,576,070 73	21,447,573 40
Total Net Collections (Taxation Division)		1,435,731,758 59	1,453,373,329 97
Less Reserves for Refundable portion:			
Income Taxes—Individuals 24,000,000 00			5,000,000 00
Excess Profits Tax		30,200,000 00	67,500,000 00
		1,405,531,758 59	1,380,873,329 97
Non-Tax Revenue:			
L	Proceeds from Sales	88 59	206 67
M	Refunds of Expenditure	262 60	1,867 49
N	Miscellaneous	122,603 30	73,686 93
Total (Taxation Division)		1,405,654,713 08	1,380,949,091 06

CANADIAN BROADCASTING CORPORATION
SHORT WAVE STATION

Ordinary Revenue—			
Non-Tax Revenue:			
O	Miscellaneous	2,266 24	
Special Receipts—			
Miscellaneous War Revenues			1,554 69
Total (Canadian Broadcasting Corporation)		2,266 24	1,554 69

NATIONAL FILM BOARD

Ordinary Revenue—			
Non-Tax Revenue:			
P	Proceeds from Sales	22,874 93	
Q	Services and Service Fees	29,326 61	
R	Refunds of Expenditure	1,615 28	
S	Miscellaneous	5,229 27	9,119 31
Total Ordinary		59,046 09	9,119 31
Special Receipts—			
T	Refunds of Previous Years' War and Demobilization Expenditures	8,087 30	13,890 21
Miscellaneous War Revenues			61,033 39
Total (National Film Board)		67,133 39	84,042 91
Grand Total		\$ 2,419,122,148 89	\$ 2,194,179,503 24

Details

CUSTOMS AND EXCISE DIVISIONS

Ordinary Revenue—

Tax Revenue:

A Customs Import Duties	257,724,992 62
Less drawbacks, \$15,241,844.74, and refunds, \$5,127,750.93	20,369,595 67

237,355,396 95

Drawbacks consist of: home consumption drawback claims, \$2,806,027.77; export drawback claims (including \$4,318,524.96 paid to the Department of Reconstruction and Supply), \$12,435,816.97.

B Excise Duties: Spirits (including validation fees, \$947,710.49), \$46,008,541.54; beer, \$2,511,310.55; malt, \$49,208,815.75; malt extract, \$91,699.88; Canadian raw leaf tobacco, \$394,367.40; cigarettes, \$90,127,923.29; cigars, \$294,844.26; tobacco, manufactured, \$10,345,377.70; licences, \$39,690	199,022,570 37
Less drawbacks, \$2,152,051.93, and refunds, \$826,701.97	2,978,753 90

196,043,816 47

Drawbacks relate chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only.

C Excise Taxes: Amusement tax (including tax on pari-mutuel betting, \$2,510,211.89), \$17,061,849.22; embossed cheques, \$370,071.93; interest, \$152,110.07; licences, \$91,226.50; miscellaneous (court penalties, court costs, etc.), \$69,968.02; retail purchase tax (weekly payments), \$8,165,293.35; revenue stamps including (i) stamp duties on cheques, bills of exchange, promissory notes, receipts to banks, money orders, travellers' cheques, (ii) stock transfer tax, (iii) retail purchase tax, and (iv) entertainment, \$15,901,818.98; sales tax, \$328,073,094.96; special import tax, \$1,184,944.72; transmission tax, \$6,490,789.24; transportation tax, \$21,439,772.90; war exchange tax, \$338,408.96.	
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Manufacturers' taxes: automobiles, \$11,692,549.79; cameras, photographic films, etc., \$457,939.29; Canadian raw leaf tobacco, \$156,324.64; cigarettes, \$61,978,831.40; cigars, \$2,543,517.04; tobacco, manufactured, \$11,639,580.07; cigarette papers and tubes, \$6,943,362.59; candy and chewing gum, \$13,276,668; carbonic acid gas, \$296,073.38; electrical and gas appliances, \$7,125.93; fountain pens, etc., \$1,964,873.68; furs, \$3,102,193.14; gasoline, \$36,220,057.43; lighters, \$468,584.32; matches, \$3,619,618.63; phonographs, radios and tubes, \$2,525,834.27; playing cards, \$820,482.13; rubber tires and tubes, \$4,647,317.22; slot machines, \$167,637.67; smokers' accessories, \$1,402,014.80; soft drinks, \$18,634,919.26; sugar, \$11,339,228.58; toilet preparations and soaps, \$7,521,305.58; trunks, bags, etc., \$5,709,722.76; wines, \$2,393,717.80 ...	608,868,828 25
Less drawbacks, \$20,232,681, and refunds, \$9,612,546.66	29,845,227 66

579,023,600 59

The amount of \$608,868,828.25 was apportioned as follows: domestic, \$547,633,928.47; importations, \$61,234,899.78. Excise taxes derived from the following sources do not form part of the "excise taxes" shown in the foregoing statement of revenues, but instead are treated and reported by the Post Office Department as Postal Revenues: (i) the sale of postage stamps used on cheques, bills of exchange, promissory notes, receipts to banks, money orders and travellers' cheques, and (ii) stamp duties on post office money orders, postal notes, letters and post cards.

Drawbacks consist of: home consumption drawback claims, \$244,859.16, which relate to war exchange tax paid on consumable materials used in the manufacture of synthetic rubber, and war exchange tax paid on materials used in goods supplied for the manufacture of agricultural implements; export drawback claims (including \$16,419,023.82 paid to the Department of Reconstruction and Supply), \$19,987,821.84, which relate chiefly to materials, both domestic and imported, used in the manufacture of goods exported.

Non-Tax Revenue:

D Privileges, Licences and Permits: Brokers' licences, \$7,859.52; copies of manifests, entries and invoices, \$4,096.58; landing certificates, \$2,036.50; law stamps, \$11,584.80; rentals of public buildings, \$5,451.35	
E Proceeds from Sales: Sale of unclaimed goods, etc.	640 99
Less refunds	627 06

31,028 75

F	Services and Service Fees: Bonded factory and warehouse fees, \$89,370.50; cartage, \$21,966.67; copyright fees, \$239; extra or overtime services, \$215,375.34; repayment of salaries of officers temporarily attached to the Commodity Prices Stabilization Corporation, Limited, \$19,859.65; compensation received for injuries to a Departmental employee which resulted in absence from duty, \$160; storage charges, \$87,684.82; tobacco labels, \$6.50	434,662 48	
	Less refunds	888 65	
			433,773 83

Bonded factory and warehouse fees are assessed for services of port officers assigned to duties of a supervisory nature in such factories and warehouses.

Copyright fees are collected from owners of copyrights for services in prohibiting importation of copyrighted works registered under the Copyright Act, c. 32, R.S.

Extra or overtime services—Extra services during regular working hours, and overtime services on Sundays, holidays, and outside of regular working hours, were performed by departmental officers. The extra services and a large proportion of the overtime services were paid for by the persons accommodated.

Storage charges are assessed against goods warehoused for examination and not cleared within the prescribed period.

G	Refunds of Previous Years' Expenditures	4,051 96	
	Less refunds	100 00	
			3,951 96
H	Miscellaneous: Customs seizures, \$423,166.09; excise seizures, \$72,688.99; conscience money, \$1,800.28; Foreign Exchange Control Board, unclaimed, seized and forfeited funds, \$3,492.60; forfeited bond, \$5,000; premium on foreign exchange transactions, \$2.29; sundry, \$306.85	506,457 10	
	Less refunds	3 40	
			506,453 70

The revenues from customs and excise seizures were derived mainly from seizures under the provisions of the Customs Act, c. 42, R.S., as amended and the Excise Act, c. 52, 1934, as amended. Disbursements in this connection amounting to \$176,715.33, were made from Vote 251, and were in respect of payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise Acts.

Forfeited bond represents amount collected from a guarantee company on a bond posted by them on behalf of a licensee under the Excise Act, who had violated the regulations.

General Comments

As at March 31, 1947, there were in operation 151 Ports of Customs and Excise, and, under the survey of these ports, 167 Outports, 60 Preventive Stations, and 31 Postal Collecting Stations. The cost of operation exceeded the revenues collected at the Port of Lockeport, N.S., where expenditures were \$1,664.76 and revenues \$1,658.01, and at that of McAdam, N.B., where expenditures were \$41,468.43 and revenues \$26,522.02.

In order to expedite the release of perishable and other imported goods, and as a guarantee of payment of customs duties and excise taxes thereon, and of sales and excise taxes payable by licensees, securities are furnished the Department and deposited with the Department of Finance for safekeeping. At March 31, 1947, the securities so deposited were \$1,555,850 for customs purposes and \$2,780,400 for excise purposes.

Total (Customs and Excise Divisions)	\$ 1,013,398,036 18
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Certified correct.

D. SIM,

Deputy Minister of National Revenue
for Customs and Excise.

TAXATION DIVISION

Ordinary Revenue—			
Tax Revenue:			
I	Income Taxes		
	(1) Individuals	283,404,641	91
	Less refunds	5,928,823	56
		277,475,818	35
	Less Reserve for Refundable Portion	24,000,000	00
			253,475,818 35
The amount of \$24,000,000 represents the estimated liability of the Dominion Government for the refundable portion of 1942, 1943 and 1944 personal income taxes collected in 1946-47 and was transferred to the Open Account in which is shown the total estimated liability to date—see further on in this section.			
	(2) Corporations	249,341,104	94
	Less refunds	10,549,151	50
		238,791,953	44
	(3) Tax Deductions (at source)	462,524,883	72
	Less refunds	45,470,556	41
		417,054,327	31
	(4) Dividends and Interest (foreign currency and non-resident)	29,185,311	31
	Less refunds	757,168	41
		28,428,142	90
	(5) Rentals and Royalties	1,771,375	83
	Less refunds	63,373	38
		1,708,002	45
J	Excess Profits Tax	475,229,245	77
	Less refunds	26,531,802	36
		448,697,443	41
	Less Reserve for Refundable Portion	6,200,000	00
		442,497,443	41
The amount of \$6,200,000 represents the estimated liability of the Dominion Government for the refundable portion of 1942, 1943 and 1944 excess profits tax collected in 1946-47 and was transferred to the Open Account in which is shown the total estimated liability to date—see further on in this section.			
K	Succession Duties	24,208,690	94
	Less refunds	632,620	21
		23,576,070	73
Non-Tax Revenue:			
L	Proceeds from Sales		88 59
M	Refunds of Previous Years' Expenditures		262 60
N	Miscellaneous: Law costs, \$12,713.76; fines and forfeitures, \$109,889.54		122,603 30
Total (Taxation Division)			\$ 1,405,654,713 08

Certified correct.

F. H. BROWN,
Deputy Minister of National Revenue
for Taxation.

CANADIAN BROADCASTING CORPORATION

SHORT WAVE STATION

Ordinary Revenue—			
Non-Tax Revenue:			
O	Miscellaneous: Rental of international short wave station dwellings, \$1,440; sale of recordings, \$826.24	\$	2,266 24

Certified correct.

A. D. DUNTON,
Chairman, Canadian Broadcasting Corporation.

NATIONAL FILM BOARD

Ordinary Revenue—

Non-Tax Revenue:

P	Proceeds from Sales: Sale of film prints	22,874 93
Q	Services and Service Fees: Rental and distribution of film prints	29,326 61
R	Refunds of Previous Years' Expenditures	1,615 28
S	Miscellaneous: Sale of scrap film, \$1,382.50; premium on foreign exchange transactions, \$404.92; sale of silver recovered by processing used film, \$945.93; sundry, \$2,495.92 ...	5,229 27

Total Ordinary 59,046 09

Special Receipts—

T Refunds of Previous Years' War and Demobilization Expenditures 8,087 30

Total (National Film Board)\$ 67,133 39

Certified correct.

ROSS McLEAN,
Government Film Commissioner.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
P-8	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	8,748 17
P-8	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	2,000 00 12,000 00	2,000 00 12,000 00	1,749 67 10,497 84
CUSTOMS AND EXCISE DIVISIONS					
P-8	247 } 74 }	General Administration	1,068,560 42	1,064,975 72	980,893 06
P-10	248	Inspection, Investigation and Audit Services...	1,526,185 00	1,510,958 57	1,379,282 96
P-14	249	Preventive Service Undervaluation Unit.....	56,425 00	50,116 11	52,595 94
P-15	250 } 640 }	Ports, Outposts and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals.....	9,870,816 16	9,808,330 04	8,392,518 37
P-25	251	To provide for payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise laws.....	300,000 00 12,821,986 58	176,715 33 12,611,095,77	10,805,290 33
TAXATION DIVISION					
P-25	252 } 74 }	*General Administration	1,036,063 29	1,034,685 18	848,414 81
P-27	253	Internal Inspection and Verification.....	437,293 00	406,634 36	377,039 94
P-28	254 } 641 }	District Offices	12,302,098 42	12,293,271 55	10,570,037 28
	74 }		13,775,454 71	13,734,591 09	11,795,492 03
MISCELLANEOUS					
P-36	255	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise and Income Tax Secret Investigation Services.....	15,000 00	6,314 96	4,734 56
GENERAL					
P-36	256	Government Office Economies Control Division—Administration.....	10,910 00	9,626 14	6,904 35
		Canadian Broadcasting Corporation Short Wave Station—			
P-37	257 } 801 }	Maintenance and Operation.....	1,313,854 75	871,662 32	548,137 07
P-37	258 } 802 }	Capital Costs	176,514 83	40,599 70	419,874 71

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
NATIONAL FILM BOARD, INCLUDING THE MOTION PICTURE BUREAU					
P-37	244	General Administration	94,369 00	93,456 99	
		Technical Services—			
P-38	245	Technical Services Administration	152,096 00	151,533 18	1,145,828 30
P-38	246	Production and Distribution of Films and			
	800	Other Visual Materials	1,013,000 00	1,011,605 14	
SUPERANNUATION AND RETIREMENT BENEFITS					
P-39	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	8,698 00	8,698 00	14,160 00
		Total Ordinary	29,393,883 87	28,551,183 29	24,750,919 25
DEMOBILIZATION AND RECONVERSION					
NATIONAL FILM BOARD					
P-39	581	General Administration	88,014 00	87,694 49	
		Technical Services—			
P-39	582	Technical Services Administration	21,669 00	21,603 88	1,277,129 44
P-40	583	Production and Distribution of Films and			
		Other Visual Materials	921,000 00	919,593 06	
P-40		Transfer from Vote 505, Miscellaneous and Un- foreseen Expenses (Department of Finance)			
		National Film Board Annual Revolving Fund	250,000 00		113,535 52
		Total Demobilization and Reconver- sion	1,280,683 00	1,028,891 43	1,390,664 96
		Grand Total	\$30,674,566 87	\$29,580,074 72	\$26,141,584 21

* Complete title is shown in following details.

Salary of Minister, Hon. J. J. McCann, Salaries Act, c. 24, 1944	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	\$	2,000 00

CUSTOMS AND EXCISE DIVISIONS

Vote 247 General Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	990,095 00	985,095 00	985,095 00
Other Pay-list Items	3,000 00	3,000 00	2,509 51
Allotted from Vote 74, Salaries, etc.	27,965 42*	27,965 42	27,965 42
A Printing and Stationery	25,000 00	24,000 00	23,947 94
B Travelling Expenses	10,000 00	15,000 00	14,491 76
Telegrams and Telephones	8,000 00	7,000 00	5,311 00
Guarantee Fund	500 00	500 00	183 35
Sundries	4,000 00	6,000 00	5,471 74
	\$1,068,560 42	\$1,068,560 42	\$1,064,975 72

* This vote was supplemented by a transfer of this amount from Vote 74, Department of Finance (Section F) under authority of Treasury Board Minute, T.323825B, February 13, 1947.

As of March 31, 1947, there were 477 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

Salary rate	Salary rate	Salary rate
Sim, D., Deputy Minister .....\$12,000 00	Errett, P. A. (Feb. 13)	3,300 00
Nauman, V. C., Asst. Deputy Minister (Excise) 6,900 00	Fairbairn, R.	4,500 00
Young, P. L., Asst. Deputy Minister (Customs) 6,900 00	Falkner, T. S.	3,120 00
Allen, L. E. 4,740 00	Falkner, W. F.	2,820 00
Allen, W. R. 2,580 00	Fawcett, M. W.	2,520 00
Anderson, W. F. C. 3,120 00	Fellows, H. G.	2,580 00
Arbuckle, D. A. 3,060 00	Ferguson, L. E.	2,580 00
Armstrong, W. D. 4,500 00	Fitzgerald, R. R.	4,080 00
Attfield, F. C. 2,400 00	Flewellyn, M. E.	2,460 00
Aust, G. E. 2,820 00	Furlong, C. J.	2,820 00
Barbary, P. J. H. 2,400 00	Gaboury, J. E.	4,260 00
Barrette, J. E. 2,520 00	Gaudry, C. G.	2,520 00
Beach, W. H. 2,580 00	Gibbard, A. J.	2,580 00
Bell, J. 2,580 00	Gilchrist, C. T. (Jan. 3)	3,420 00
Bibrovich, L. (May 1) 2,520 00	Glass, G. H.	3,300 00
Blake, F. H. (May 30) 3,720 00	Grant, A. C.	2,940 00*
Blakely, H. M. 2,580 00	Green, F. I.	2,580 00
Blyth, S. 2,520 00	Guibord, J. R.	2,580 00
Boudreault, J. H. L. 2,460 00	Gunby, C. E.	4,260 00
Bradley, F. M. (Jan. 17) 2,580 00	Harrison, F. B.	2,460 00
Bradley, J. C. 3,060 00	Haw, W. C.	3,900 00
Brown, A. W. 4,500 00	Hector, J. H.	3,420 00
Bryenton, L. C. 2,580 00	Henry, W. J.	3,420 00
Buckingham, C. O. 3,120 00	Hicklin, W. L.	4,200 00
Burroughs, J. 2,520 00	Hind, A. R.	3,240 00
Capbert, E. J. 2,580 00	Hobbs, W. C.	2,580 00
Carey, B. C. 2,580 00	Hodgson, J. E. H.	2,460 00
Carrier, R. R. A. 2,580 00	Holland, J. J.	2,400 00
Carruthers, O. V. 3,420 00	Holmes, L. W.	3,900 00
Cauley, F. L. 2,580 00	Hooper, G. E. (July 9)	3,600 00
Chaput, L. 2,580 00	Hooper, J. A. V.	4,080 00*
Clifford, F. 2,580 00	Howard, H. A.	3,120 00
Cohen, J. 3,000 00	Jean, G. F.	3,000 00
Cosh, R. F. 3,180 00	Jessiman, R. H.	2,520 00
Coughlan, J. J. 2,460 00	Jette, J. W. I.	2,400 00
Couture, C. 2,400 00	Jones, S.	4,360 00
Crossan, T. G. (Aug. 1) 2,760 00	Jones, W.	2,580 00
Cuthbert, T. H. 2,580 00	Kealey, H. J.	2,820 00
Dalaire, L. J. 2,520 00	Kelly, H. A.	2,520 00
Darwin, N. J. 2,580 00	Kenney, A. S.	3,420 00
Davidson, G. A. 2,580 00	Kerr, E.	2,700 00*
Deachman, J. S. 3,600 00	Kineaid, J. F.	2,580 00
Deziel, J. F. R. 2,460 00	King, G. C. M.	3,300 00
Donnen, J. E. 3,360 00	Lackstrom, E. (May 22)	2,400 00
Doyle, M. H. 2,520 00	Lafrance, O.	2,520 00
Doyle, T. V. 3,780 00	Lavallee, R.	2,520 00
Driscoll, J. O. 3,000 00	Lee, F. C.	2,520 00
Drummond, J. E. 3,360 00	Lee, H. R.	3,060 00
Duncan, J. H. 2,580 00	MacKenzie, A. (trans- ferred to Vote 247, Oct. 1)	2,760 00
Elford, R. A. 2,520 00	MacKenzie, J. D.	2,520 00
Ellement, A. A. 2,820 00	MacMillan, A. F.	4,500 00
Ellis, H. H. 4,260 00	MacNeil, W. J. (Sept. 25)	3,240 00
Empey, R. W. 2,520 00	Magee, J. D.	2,580 00
Erichsen, H. C. F. 2,700 00	Magladry, J. E.	2,520 00
	Malloy, M. S.	2,700 00
	Maloney, E. A.	2,460 00
	Mann, O. M.	3,360 00
	Marjerrison, E. M.	2,460 00
	Martin, J. A.	3,180 00
	May, E. F.	2,940 00
	McCann, F. A.	3,120 00
	McConnell, C. H.	2,520 00
	McCullough, S.	2,760 00
	McDonald, D. W. J.	2,880 00
	McFarlane, G.	2,520 00
	McGauvran, P.	2,460 00
	McGill, D. W.	3,060 00
	McKay, F. N.	2,460 00
	Mills, T. H.	3,360 00
	Montpetit, L. H.	2,760 00
	Mossop, G. V.	2,580 00
	Munroe, H. R.	4,440 00
	O'Brien, C. F.	2,580 00
	O'Connor, E.	3,000 00
	Ogg, H. J.	3,000 00
	Ogilvie, S. G.	3,780 00
	O'Reilly, C. A.	3,120 00
	Parker, G. A.	2,520 00
	Philpott, P. K.	2,580 00
	Pilon, J. V.	3,060 00
	Powers, N. D.	2,580 00
	Prot, C. J.	2,460 00
	Rae, D. J.	2,400 00
	Rankin, J. F.	3,000 00
	Rankin, J. S.	4,260 00
	Reid, G. A.	3,900 00
	Rheume, M. H.	2,580 00
	Rigney, W. H.	3,180 00
	Roberts, D. H. B.	2,580 00
	Robins, E. H.	2,760 00
	Rombough, C. C.	3,180 00
	Roy, J. E.	3,720 00
	Ruel, A.	2,580 00
	Russell, T. A. (Feb. 19)	3,720 00
	Sharkey, N.	3,720 00
	Smart, W. C.	2,520 00
	Smith, R. C. (Nov. 22)	3,420 00
	Smith, S. A. G. (Sept. 15)	2,400 00
	Stille, W.	2,520 00
	Stinson, W. W.	3,180 00
	Strutt, A. F.	3,120 00
	Stuart, W. B.	5,100 00
	Sucee, M. J.	2,700 00
	Sullivan, H.	2,580 00
	Taylor, L. H.	4,260 00
	Telford, J. F.	3,300 00
	Tessier, J. N. H.	2,580 00
	Timleck, H. B.	2,580 00
	Tory, F. T.	3,420 00
	Treadwell, J. M.	3,300 00
	Tuck, W. E.	2,580 00
	Turcotte, L. M.	2,700 00
	Tyler, E. H.	2,580 00
	Urquhart, G. B.	5,100 00
	Warren, L. D.	4,500 00

	Salary rate		Salary rate		Salary rate
Watchorn, H. B.	2,460 00	Wilson, J. G.	3,000 00	Wright, C. A.	2,400 00
White, J. A. A.	2,700 00	Wiseman, R. V.	2,640 00	Wright, W. J. C.	2,400 00
White, L. A.	3,360 00	Wood, C. E.	4,740 00	Young, W. J.	2,640 00
Williams, B.	2,580 00	Wormington, F. E. .	3,300 00	Younger, L. R.	4,500 00

Of the above employees, the salaries of G. H. Glass, J. A. V. Hooper and J. F. Rankin have been repaid by the Commodity Prices Stabilization Corporation, Limited, to which they were on loan, and the amount of \$10,192.75 was credited to Ordinary Revenue—Services and Service Fees.

- A Distributed as follows: printing, \$3,945.94, and stationery, \$20,002 (including \$4,280.11 for inspection and repair of typewriters, adding, calculating and copying machines, etc.). Payments were made to the Department of Public Printing and Stationery.
- B Travelling expenses of \$300 or over were paid to: Hon. J. J. McCann, \$750; L. E. Allen, \$1,256.40; W. M. Dicks, \$720; J. E. Gaboury, \$2,128.85; E. O'Connor, \$694.35 (charged to Vote 248); S. G. Ogilvie, \$690.51; J. S. Rankin, \$2,466.57; D. Sim, \$2,570.99†; L. H. Taylor, \$320.45; G. B. Urquhart, \$1,025.65†; W. J. C. Wright, \$886.18; P. L. Young, \$325.39.

† These items include an amount of \$1,757.88 charged to Department of External Affairs, Vote 49.

Vote 248 Inspection, Investigation and Audit Services

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	1,283,185 00	1,294,185 00	1,291,584 03
Other Pay-list Items	8,500 00	8,500 00	6,028 41
A Printing and Stationery	12,500 00	12,500 00	12,038 91
B Travelling Expenses	210,000 00	200,000 00	191,916 62
Telegrams and Telephones	4,000 00	4,500 00	4,330 00
Guarantee Fund	2,500 00	2,000 00	1,016 26
C Sundries	5,500 00	4,500 00	4,044 34
	<u>\$1,526,185 00</u>	<u>\$1,526,185 00</u>	<u>\$1,510,958 57</u>

This vote was provided to meet the cost of the inspection of Customs and Excise offices and licensed excise establishments (including special investigations and inquiries in connection therewith), the investigation of values of imported goods, the investigation of drawback claims and the auditing of books and records of commercial and industrial concerns for sales and excise tax purposes.

As of March 31, 1947, there were 513 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees, where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
INSPECTION SERVICE					
Headquarters, Ottawa:			Saint John:		
Bunker, G. N.	\$ 5,100 00	\$ 574 91	Ross, F. L.	2,940 00	902 88
Dayboll, E.	2,940 00		Thornton, R. W.	3,720 00	822 99
Graham, G.	4,140 00	1,158 54	Montreal:		
MacKenzie, A.	3,000 00		Brideaux, W. P.	2,700 00	1,778 71
McAndrew, M. E. T. .	2,400 00		Conway, W. T.	3,720 00	927 87
McCullough, J. L.	2,940 00	1,089 49	Grenier, P. E.	3,960 00	
McNally, E.	5,100 00	782 47	Lafontaine, C. E.	3,720 00	
Robertson, T. W.	2,460 00		Lavallee, J. A.	2,940 00	702 69
Rutledge, P.	2,580 00		St. Pierre, E.	3,720 00	680 14
Smith, W. B.	3,720 00		Quebec:		
Yeo, S. D.	4,260 00	819 74	Blouin, J. A.	3,720 00	701 40
Halifax:			Fitzpatrick, W. P.	2,940 00	
Eaton, R. L.	2,940 00	1,115 96	Belleville:		
Pope, R. H.	3,720 00		Wilson, H. R.	3,720 00	
Charlottetown:			(Apr. 7)		
Gallant, D. E.	2,820 00	1,629 83	Brookville:		
			Moore, W. W.	2,940 00	994 58

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hamilton:			London:		
Ratz, F. W.	2,940 00	1,055 30	Last, P. P.	3,000 00	594 15
Kitchener:			Reed, E. J.	2,580 00	645 25
Williams, J. K.	3,600 00	505 10	Stone, T. W.	3,600 00	
London:			Stoneham, F. A.	3,000 00	1,520 44
McKellar, N. L.	2,940 00	1,163 40	Oshawa:		
Wackett, E.	3,720 00	1,397 84	Findlay, A. T.	3,600 00	
Peterborough:			Richardson, E. G. W. ..	3,000 00	814 78
Glover, T. H. (Sept. 13)	3,720 00		Toronto:		
Sarnia:			Benson, M. S. (Aug. 9)	3,600 00	
Brush, M. H.	2,700 00	1,660 29	Boag, E. C.	3,000 00	810 05
Sault Ste. Marie:			Buck, A. J.	3,000 00	
Woods, A. H.	3,720 00		Dowsley, J. E.	3,000 00	942 42
(Aug. 21)			Grandy, E. F.	3,000 00	
Toronto:			Kent, J. H.	3,600 00	
Collop, C.	3,720 00	1,161 76	Paul, W. G.	4,260 00	416 17
Jacques, W. A.	3,300 00	1,165 82	Smith, W.	2,580 00	
Levie, F. E.	2,940 00	975 70	Watt, H. C.	3,000 00	
Lindsay, G. B.	3,600 00	1,421 49	Wooster, W. T.	3,600 00	
Lynch, J. F. R.	3,300 00	1,511 40	Windsor:		
McGregor, I. R.	2,940 00	908 17	Clapper, D. W.	3,000 00	640 60
Regina:			Lindsay, N. C.	3,000 00	
Hindson, R. A.	3,720 00	1,086 29	Menzies, M. J.	3,000 00	
Johnston, G. F.	2,940 00	784 95	Patterson, A. J.	3,000 00	
Calgary:			Putman, G. J.	3,000 00	
Legg, H.	3,720 00	1,350 95	Sutherland, H. D. F. ..	3,000 00	
Patterson, F. D.	2,940 00		Winnipeg:		
(Dec. 11)			Allen, E. V.	3,540 00	
Vancouver:			Parsons, D. S. G.	3,000 00	560 06
Barrett, R. A.	3,600 00	880 10	Saskie, P.	2,580 00	553 31
Burns, F. M.	3,720 00	998 30	Vancouver:		
Norris, G. E.	2,940 00	379 75	Duffy, P. B.	3,000 00	421 72
INVESTIGATION OF VALUES			Lavell, F. M.	3,600 00	
Headquarters, Ottawa:			Salt, A. C. (Jan. 22) ..	2,940 00	
Boyd, J. H. (Nov. 1) ..	2,580 00		Williamson, E. P.	3,000 00	1,709 42
Donnen, J. E.	3,240 00	312 84			
(transferred to Vote			AUDIT SERVICE		
247, Sept. 25)			Headquarters		
Mahaffy, J. D. C.	3,300 00		Ottawa:		
Merriam, A. W.	4,000 00	410 94	Bishop, R. A.	5,280 00	707 80
Roy, P. M.	3,300 00		Charlesworth, F.	3,420 00	
London, England:			Duffy, L. F.	3,300 00	
Burdett, R. A.	3,300 00	4,164 51†	Dunsmore, C. C.	3,420 00	318 50
INVESTIGATION OF			Finlayson, F.	3,840 00	
DRAWBACK CLAIMS			Furlong, M. J.	4,400 00	
Halifax:			Holtby, E. G.	3,840 00	3,205 19
Dunlop, J.	3,300 00	2,007 30	Ross, B.	3,420 00	
Wallis, C. W.	3,000 00	683 56	Sykes, A.	3,600 00	329 88
Montreal:			Watts, H. R.	3,000 00	
Ault, R. R.	3,000 00		Eastern Division		
Gauvin, L. J.	3,000 00	1,645 64	Amherst:		
Power, G. E.	3,000 00		Leahey, F. M.	3,300 00	2,969 34
Reid, W. T.	3,600 00		Moore, A. T.	3,000 00	1,863 20
Sabourin, J. F.	3,000 00	411 48	Halifax:		
Hamilton:			Dorman, D. B.	2,880 00	779 34
Bennett, W. R.	3,000 00	560 85	Grant, H. C.	3,240 00	860 90
Breckin, W.	3,000 00		Loewy, H. G.	2,700 00	762 34
McQueen, W. F.	3,000 00		Swan, J. W.	2,880 00	1,121 50
Moore, D. G.	3,000 00	393 85	Saint John:		
Morgan, A. R.	2,580 00	487 10	Rolston, L. E.	2,880 00	652 19
Tennant, T. W.	3,360 00		Thomson, O. H. R.	2,880 00	312 25

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Montreal:			Montreal—Concluded		
Aube, P. E.	2,880 00		Vallerand, J. A.	2,880 00	
Autotte, R.	2,880 00		Viens, C.	3,300 00	596 84
Balthazar, P. O.	2,880 00		Vinet, J. G.	3,300 00	
Beaudoin, J. E.	3,420 00	1,406 12	Williams, W. A.	3,120 00	
Birkett, N. M.	3,300 00		Wilson, C. R.	3,000 00	
Brunelle, J.	2,880 00		Young, D. A.	3,300 00	
Bye, S. J.	3,120 00		Quebec:		
Chabot, F. A.	3,300 00		Belanger, G. A.	2,880 00	
Champion, T. C. V.	3,840 00		Cloutier, J. E. B.	3,120 00	1,111 57
Choquette, G.	3,240 00	570 70	Choctois, J. C.	2,640 00	
Crevier, J. B. H.	2,640 00		Drouin, F.	3,000 00	1,894 69
Daigneau, E. A.	3,300 00		Dupont, A.	3,000 00	1,361 92
Desjardins, P. A.	2,880 00		Jalbert, P. J.	3,000 00	
Doucet, A. J.	3,300 00		Lasnier, J. L. P.	3,120 00	758 30
Dufresne, M. E. G.	2,880 00		Letarte, J. O.	3,120 00	1,026 05
Dufresne, V. H. O.	2,880 00		Letarte, L. P.	3,120 00	1,372 14
Duhamel, P.	3,000 00		Martineau, O. E. J.	3,420 00	
Dupras, P.	3,300 00		Mathieu, J. G. R.	2,880 00	1,466 84
East, J. H.	4,440 00	515 62	Parent, G. L.	3,300 00	1,067 85
Foisy, A. R. Y.	2,880 00		Renaud, P. A.	3,300 00	
Foucault, J. E.	2,880 00		Sherbrooke:		
Francoeur, J. A.	2,880 00		Blais, V.	3,300 00	1,174 14
Frappier, A. P.	3,300 00		Gagnon, C. B.	2,880 00	1,301 13
Fullerton, A. S.	3,300 00		Hebert, R.	3,120 00	1,041 42
Garceau, J. A.	3,300 00		Masse, E.	2,880 00	1,240 60
Gatien, J.	2,880 00		Three Rivers:		
Harris, D. J. W.	3,600 00	514 33	Carpentier, J. R.	3,000 00	1,179 38
Henderson, R. A.	3,300 00		Perron, A. E. S.	3,300 00	1,566 75
Henry, W. S.	3,300 00				
Hudson, L. A. C.	3,180 00		Central Division		
(June 11)			Belleville:		
Ingram, J. S.	3,300 00		Budden, F. R.	3,300 00	932 90
Kelly, P. S.	3,300 00		Hannis, R. V.	2,880 00	496 02
Kivenko, N. M.	3,120 00		White, M. B.	3,120 00	778 55
Lagace, M.	3,300 00		Winney, J. (June 17) ..	2,400 00	
Land, F. S.	2,880 00		Yeomans, J. M.	2,880 00	957 37
Lauzon, J. A. E.	3,600 00	505 84	Hamilton:		
Lepine, G.	3,000 00		Bricker, H.	3,120 00	354 65
Leveille, P.	3,000 00	366 10	Ditner, L. B.	3,120 00	858 71
Lober, J.	2,400 00		Kirkham, R. C.	2,880 00	435 13
Lymburner, C. E.	3,420 00		Learne, L. D.	3,120 00	1,416 54
MacIntyre, R. A.	3,000 00		Raymond, E. H.	3,300 00	
Mann, E. S.	3,300 00		Robbins, J. S.	3,300 00	301 96
Martel, E.	3,000 00	596 40	Todd, A. H.	3,240 00	306 70
McCann, J. J.	3,300 00		Waller, J. E.	2,880 00	739 25
McPhee, N. M.	3,120 00		Walsh, W. C.	3,120 00	1,391 54
Mills, A. P. C.	2,880 00		Kitchener:		
Murphy, J. A.	3,300 00		Gee, S. A.	2,880 00	1,206 02
Nason, M. M.	2,880 00		Leng, D. H.	3,300 00	566 47
Parke, A. A.	2,880 00		Menzies, R.	3,300 00	1,855 32
Pelletier, F. A.	3,300 00		Schneider, F. W.	3,120 00	626 00
Pitt, J. C.	3,300 00		Smith, C. H. V.	3,300 00	1,030 94
Poliquin, J. H. L.	3,120 00		London:		
Porteous, J.	2,880 00		Blandford, R. D.	3,300 00	522 25
Reader, R.	3,120 00		Chadwick, M. A.	2,880 00	1,110 95
Robineau, L. C.	3,000 00	313 01	Channon, C. B.	3,000 00	624 10
Rosenberg, M. C.	2,880 00		Fenton, J.	2,880 00	766 82
Rothwell, A. L.	3,300 00		Guymer, G. L.	3,300 00	638 34
Scallion, G. P.	3,000 00		Hewitt, E. V. G.	2,880 00	1,017 30
Scheuer, J. J. L.	3,000 00		Hudson, W. J.	3,120 00	797 70
Smith, F. C.	3,000 00		Rich, H. J.	3,300 00	1,106 98
Smith, P. G.	3,300 00		North Bay:		
Stedman, A. G.	2,880 00	887 45	Vincer, R. A.	3,300 00	2,521 55
Thomson, J. R.	3,120 00				
Trudeau, J. R.	2,880 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ottawa:					
Allan, J. J.	3,300 00*		Toronto—Concluded		
Arlett, F. E.	2,880 00		Mann, A. E.	3,240 00*	
Champagne, J. F. M. ..	3,000 00		(Nov. 16)		
Charbonneau, J. P. A. .	2,880 00	866 03	Mann, C. A.	3,300 00	456 20
Dunlop, J. C.	3,120 00	406 10	Matta, J. F.	3,300 00	
Green, L.	3,300 00	467 15	Minish, H. W.	3,300 00	
Patenaude, F. L.	2,880 00	1,311 41	Moore, W. C.	3,300 00	
Reynolds, A. S.	2,880 00	380 61	Nicoll, C. W. I.	3,300 00	
Smith, H. A.	3,000 00		Paddon, N.	2,880 00	1,910 68
Thompson, F. D.	2,880 00	301 36	Patrick, W. M. P.	3,240 00	
Port Arthur:					
Bond, A. E.	3,120 00	2,387 30	Phillipson, C. E.	3,840 00	1,082 93
Sunberg, H. W.	2,880 00	1,016 03	Robinson, P.	3,300 00	
St. Catharines:					
Hooper, F. W.	2,880 00	722 40	Scott, G. C.	3,300 00	
Simpson, R. A. (Feb. 2)	3,120 00	422 33	Shepherd, W. C.	3,420 00	
Welch, E. S.	3,120 00	394 80	Smith, E. B. (Mar. 31).	3,300 00*	395 90
Toronto:					
Allison, W. W.	3,300 00		Taylor, A.	2,880 00	
Argument, G.	3,300 00		Trant, J. F.	3,300 00	
Barrett, E. A. (Dec. 28)	3,300 00		Wallace, J. W.	3,300 00	
Barrett, T. H.	3,300 00		Warfe, W. J.	2,880 00	
Benton, F. G.	3,300 00		Wells, R. W.	3,300 00	
Brown, G. B.	3,300 00		Wood, C. M.	3,300 00	
Campbell, A. D.	3,240 00*		Windsor:		
(Nov. 16)			Cressman, L. H.	2,880 00	
Carroll, I. S.	2,880 00	433 84	Rippon, F. W. (Nov. 13)	3,300 00	
Carter, H. C.	2,880 00		Sheriff, W.	3,300 00	
Chant, H. G.	3,000 00	747 60	Tomkins, E. J.	3,300 00	338 01
Christie, G. W.	3,300 00		Young, H. K. W.	2,880 00	449 73
Clifford, G. H.	2,400 00		Western Division		
Coakwell, J. A.	3,300 00		Winnipeg:		
Cochrane, T. C.	2,880 00		Arthur, J.	3,300 00	
Coffin, C. E.	3,420 00	2,588 14	Fennell, E. L.	2,880 00	
Cowan, J. K.	2,880 00		(Jan. 3)		
Cunniham, G. P.	3,300 00		Fox, V. E.	3,000 00	538 05
Cunningham, R. N.	3,120 00		Hayward, R. H.	3,000 00	746 67
Cusack, T.	2,880 00		Hunter, J.	2,880 00	696 55
Dean, C. S.	3,300 00		Johnson, W. C.	3,120 00	700 90
Dean, W. A. (Jan. 17) ..	3,000 00		Kennedy, N. W.	2,520 00	870 46
Ellard, E. F.	3,120 00		Kergan, R. L.	3,420 00	302 44
Ferrie, R.	3,300 00		Paterson, R. G.	3,300 00	
Flanagan, T. W. A.	3,300 00		Sangster, J.	3,300 00	
Fox, G. E.	2,880 00		Taylor, A. J.	3,300 00	385 14
Gairn, A. B.	4,440 00	739 21	Regina:		
Gibson, J. H.	3,300 00		Clarke, D. P. M.	2,520 00	1,599 42
Giroux, J. L.	2,880 00		Dale, S. C.	3,240 00	1,249 33
Gorman, M. J.	3,300 00	488 20	Hutchinson, A. R.	3,120 00	1,844 54
Grant, J. W.	3,300 00	1,129 67	Saskatoon:		
Gray, G. F.	3,300 00		Kerr, H. C.	3,300 00	1,302 25
Halloran, J. F.	3,300 00		Wells, M. R.	3,120 00	556 27
Harris, A. N. K.	3,300 00		Calgary:		
Hill, T. P.	3,300 00		Burns, J.	2,880 00	
Hill, W. F.	3,300 00	973 87	Ford, H. W. (Feb. 9) ..	3,300 00	
Hirst, A. E. (Mar. 31) ..	2,880 00		Gaetz, D. G.	3,240 00	1,803 30
Horton, V. A.	2,640 00		Logie, T.	3,240 00	1,536 63
Jones, G. W.	3,840 00		Mohr, A. W.	2,880 00	654 05
Kay, C. B.	3,420 00		Noble, H. J. (June 26).	2,700 00	
Lang, C. L.	3,300 00		Sanderson, J. D.	3,180 00	
Larue, C.	2,880 00		(Apr. 12)		
Lawrence, E. D.	3,720 00	447 82	Sloan, E. B.	4,440 00	1,760 09
Loriaux, H. C. G.	2,880 00		Steben, F. L.	2,880 00	1,445 96
Lugsdin, W. R.	3,300 00		Young, H. M.	2,880 00	1,618 75
(Dec. 28)			Edmonton:		
94098—31			Bould, H. S. (Mar. 31).	3,000 00	530 76
			Fullerton, S. J.	3,000 00	412 96
			George, E. S.	3,120 00	474 78

PUBLIC ACCOUNTS: PART II

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Edmonton—Concluded</i>			<i>Vancouver—Concluded</i>		
Kelly, E. W.	2,880 00		Gardner, B. K.	3,120 00	557 13
Studer, C. A. B.	3,240 00		Haddow, H. G.	3,120 00	
<i>Penticton:</i>			Henley, F. C.	3,000 00	1,137 00
Skelton, R. S.	3,000 00	1,061 16	Mathews, L. A.	3,300 00	
<i>Vancouver:</i>			Moffitt, H. C. W.	3,120 00	
Adams, A. W.	2,520 00		Page, A. J. W.	3,840 00	643 17
Aitken, J. Y. M.	2,880 00		Privat, C. T.	3,120 00	440 63
Anderson, W. B.	3,300 00		Randall, H. J.	3,000 00	
Bell, J. H.	2,400 00		Reid, L. C.	3,300 00	
Bone, B. W. M.	3,420 00		Ruffell, T. S.	3,300 00	
(May 11)			Stedman, F.	3,240 00	
Booth, S.	3,300 00		Thorburn, L. J.	3,300 00	554 59
Brownlow, F.	2,880 00	308 64	<i>Victoria:</i>		
Buck, F. C.	3,000 00	1,285 68	Hamilton, W. T.	2,880 00	
Clendenning, C. H. P.	3,120 00		Whan, J. A.	2,880 00	
Darts, E. C.	2,880 00	415 05			

† Including an advance of \$3,500 for removal expenses. An expense claim has been rendered and has been submitted to Treasury Board.

An amount of \$3,240 in respect of the services of J. D. C. Mahaffy, whose salary is shown above, has been repaid by the Commodity Prices Stabilization Corporation, Limited, to which he was on loan, and was credited to Ordinary Revenue—Services and Service Fees.

A *Printing and Stationery.* Payments were made to the Department of Public Printing and Stationery.

B *Travelling Expenses.* The following employees, whose salary rates were under \$2,400 on that date, received travelling and living expenses of \$300 or over: J. R. Edwards, \$713.61; E. E. Holden, \$481.08; H. M. MacGregor, \$1,747.64 (including removal expenses of \$426.30); W. L. Northam, \$657.75; E. Ouellet, \$893.80; E. J. Praught, \$1,290.98; J. A. Vallerand, \$472.62. Travelling expenses of E. O'Connor are included under Vote 247, and those of C. H. Harris and R. A. Marquis under Vote 250.

C *Sundries.* The charges to this allotment include postage and post office box rentals, \$3,598.51.

Vote 249 Preventive Service Undervaluation Unit

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	51,675 00	51,675 00	47,049 43
Printing and Stationery	500 00	500 00	251 73
A Travelling Expenses	3,500 00	3,500 00	2,402 53
Telegrams and Telephones	350 00	350 00	279 87
Guarantee Fund	200 00	200 00	67 00
Sundries	200 00	200 00	65 55
	<u>\$ 56,425 00</u>	<u>\$ 56,425 00</u>	<u>\$ 50,116 11</u>

This vote was provided to meet the cost of investigating infractions of the customs laws (except cases of smuggling) involving the importation and entry of goods under false invoices or declarations regarding values and duties payable.

As of March 31, 1947, there were 16 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. H. E. Ball, \$2,940; J. W. Brault, \$2,580; H. L. Carson, \$3,720; C. S. Fisher, \$2,940; C. E. Gross, \$2,940; L. H. Hall, \$2,940; R. C. Maxwell, \$3,600 (Jan. 28); B. A. Neville, \$2,940; J. H. Noble, \$2,580; U. A. Paquette, \$2,940; J. D. H. Raymond, \$2,580; I. Savard, \$3,720; C. H. Tyers, \$2,940.

The Commodity Prices Stabilization Corporation, Limited, repaid the sum of \$3,745.38 credited to Ordinary Revenue—Services and Service Fees for services of the following employees on loan to them from this Department: C. S. Fisher, \$840.14 (half time), (Oct. 30); T. B. Hurson, \$2,905.24.

A I. Savard received travelling expenses of \$722.63.

Vote 250 (and Vote 640, Further Supplementary Estimates) Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	7,326,778 00	7,326,778 00	7,326,778 00
Other Pay-list Items	25,000 00	25,000 00	23,589 61
Allotted from Vote 74, Salaries, etc.....	854,918 16*	854,918 16	854,918 16
A Living Allowances	21,120 00	23,120 00	22,348 23
B Overtime	420,000 00	420,000 00	415,970 05
C Uniforms	70,000 00	70,000 00	59,913 08
D Printing and Stationery	180,000 00	175,000 00	174,338 98
E Travelling Expenses	120,000 00	123,000 00	111,977 87
Telegrams and Telephones	38,000 00	41,500 00	40,810 70
F Cartage	120,000 00	118,500 00	117,568 06
Postage	75,000 00	75,000 00	71,546 52
Express and Freight	18,000 00	21,000 00	20,380 60
G Legal Expenses	40,000 00	35,000 00	34,166 97
H Stamps and Labels	375,000 00	375,000 00	353,416 76
I Guarantee Fund	17,000 00	10,000 00	9,179 54
J Temporary Buildings, Maintenance and Rentals	120,000 00	106,000 00	92,302 98
K Construction of Harbour Boat at Halifax	15,000 00	24,000 00	23,817 19
L Sundries	35,000 00	47,000 00	45,306 74
	<u>\$9,870,816 16</u>	<u>\$9,870,816 16</u>	<u>\$9,808,330 04</u>

* This vote was supplemented by a transfer of this amount from Vote 74, Department of Finance (Vote F) under authority of Treasury Board Minute, T.323825B, February 13, 1947.

This vote was provided to meet the cost of (a) the examination and appraisal of imported goods; (b) the assessment and collection of the duties and taxes payable thereon; (c) the assessment and collection of excise duties, excise taxes, and sales tax on domestic goods; and (d) the supervision of Customs bonded warehouses and licensed establishments and the port administration of the Customs and Excise laws and regulations.

As of March 31, 1947, there were 4,006 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
<i>Nova Scotia</i>		<i>Halifax—Concluded</i>		<i>Pictou:</i>	
Amherst:		O'Leary, A. B. ...	3,120 00	Andrews, C. L.	2,520 00
Collicutt, W. N. ...	\$ 2,400 00	O'Neill, J. V.	2,400 00	Sydney:	
Digby:		Regan, M. S.	2,400 00	Grainger, J. F. ...	2,640 00
McMahon, W. J. ...	2,580 00	Renner, J. F.	3,000 00	McNamara, T. A. ...	2,400 00
Halifax:		Skerry, T. S.	2,400 00	Tobin, W. J.	3,060 00
Archibald, E.	2,400 00	Sterns, H. S.	2,400 00	Truro:	
Beaton, C. J.	2,424 00	Stewart, T. P.	2,400 00	Young, W. R.	2,580 00
Betts, H. H.	2,640 00	Stoneman, W. G. ..	2,400 00	Windsor:	
Boutilier, M. C. ...	2,400 00	Turner, W. L.		Cox, J.	2,520 00
Chiasson, A.	2,400 00	(Sept. 7)	2,400 00	Yarmouth:	
Chisholm, R. A. ...	2,400 00	Vail, R.	2,400 00	Hopkins, G. H. ...	2,400 00
Collins, C. A.	3,900 00	Walsh, T. E.	2,400 00	Horton, R. B.	2,760 00
Flemming, J. H. ...	2,400 00	Webber, A. W. ...	2,640 00		
Graham, F. C.	2,400 00			<i>Prince Edward Island</i>	
Hare, J.	3,120 00	<i>Kentville:</i>		Charlottetown:	
Hayes, L. J.	2,400 00	Barrett, G. L.	2,400 00	Doyle, S. F.	2,400 00
Heisler, H. S.	3,240 00	<i>Liverpool:</i>		Fraser, J. A.	2,400 00
Hubley, C. F.	2,400 00	Freeman, G. W. ...	2,520 00	Goodwin, L. W. ...	2,940 00
Lovett, E. G.	2,400 00	<i>Lunenburg:</i>		Summerside:	
MacLachlan, G. D. ...	2,580 00	Bailey, F. P.	2,580 00	Gaudet, W. A.	2,400 00
McDougall, W. D. ...	2,400 00	<i>New Glasgow:</i>			
McElmon, A. E. ...	2,400 00	Baillie, H. W.		<i>New Brunswick</i>	
McLeod, G. R. ...	3,000 00	(Dec. 3)	2,580 00	Bathurst:	
Messervey, F. R. ...	2,400 00	Torey, H. B.	2,400 00	Landry, A. E. ...	2,580 00
Messinger, B. N. ...	2,424 00	<i>North Sydney:</i>		Campbellton:	
O'Brien, C. G.	2,400 00	Wilson, D. H.	2,580 00	Metzler, A. R. M. ...	2,520 00

	Salary rate		Salary rate		Salary rate
Chatham:		Saint John—Concluded		Lacolle—Concluded	
McInerney, D. C. (Jan. 29)	3,180 00	Yeomans, H. L. . .	2,400 00	Nicholson, F. A. E. . .	2,400 00
Edmundston:		Yeomans, J. T. . .	2,520 00	Poirier, A. L.	2,400 00
Birnie, W.	2,400 00	Young, W. H. . . .	2,400 00	Racicot, J. C. R. . . .	2,400 00
Gillespie, L. P. . .	2,400 00	St. Stephen:		Racicot, J. E. D. . . .	3,240 00
McIntyre, G. M. . .	2,400 00	Baxter, A.	2,400 00	Robidoux, J. E. . . .	2,400 00
Pelletier, J. P. . .	2,400 00	Campbell, A. M. . .	2,400 00	Roy, J. H. A.	2,400 00
Thibaudeau, J. G. A.	2,580 00	Dick, J. H.	2,400 00	Struthers, K. G. . . .	2,400 00
Fredericton:		Grimmer, W. V. . .	2,400 00	Young, J. A.	2,400 00
Chase, J. D.	2,820 00	Jones, G. R.	2,400 00	Lake Megantic:	
Murphy, S. S. . . .	2,640 00	Lyons, H. V.	2,400 00	Cauchon, A.	2,400 00
McAdam:		Mitchell, J. O. . . .	2,400 00	Charest, J. R. E. . . .	2,400 00
Crotty, E. M. . . .	2,400 00	Saunders, A. J. . . .	2,400 00	Sevigny, J. J.	2,580 00
Gaynor, R. D. . . .	2,400 00	Vanstone, R. S. . .	2,400 00	Montreal:	
Hunter, E. L. . . .	2,400 00	Watkins, H. F. . . .	2,400 00	Alain, E.	2,400 00
Lister, F. T.		Woodstock:		Allard, H.	2,400 00
(Mar. 29)	2,700 00	Curry, W. W. . . .	2,400 00	Aucoin, A.	4,140 00
Little, N. W.	2,400 00	Hart, J. W.	2,400 00	Avard, J. A. A. . . .	2,400 00
Meating, J. J. . . .	2,400 00	McLauchlan, C. G. .	2,400 00	Bannon, J. A. R. . . .	2,400 00
Skene, J. A.	2,400 00	Watson, J. A. . . .	2,580 00	Barbeau, A. L. . . .	2,520 00
Thorburn, F. M. . .	2,400 00	Quebec		Barry, J. J. L.	2,700 00
Travis, K. V. . . .	2,580 00	Chicoutimi:		Beaudoin, R.	2,400 00
Moncton:		Giard, J. P. A. . . .	2,700 00	Beaulieu, R.	2,520 00
Girouard, J. A. . . .	3,300 00	Coaticook:		Beaupre, N. E. . . .	2,520 00
Henry, A. W.	2,400 00	Chartier, L. D. R. .	2,400 00	Beeho, H. A.	2,400 00
Murray, S. B. . . .	2,400 00	Delaney, J. C. S. . .	2,580 00	Belanger, J. P. . . .	2,700 00
Steeves, M. C. . . .	2,640 00	Forrest, J. J. . . .	2,400 00	Belisle, J.	2,700 00
Newcastle:		Rousseau, J. H. . .	2,400 00	Benoit, P. G.	2,400 00
Flett, A. L. M. . . .	2,400 00	Drummondville:		Bernard, J. L.	2,400 00
St. Andrews:		Lemire, L.	2,580 00	Berry, J. J.	2,400 00
Carson, W. H. . . .	2,640 00	Farnham:		Bertin, A. L. S. . . .	2,820 00
Saint John:		Bessette, A. H. . .	2,400 00	Bidal, M.	2,400 00
Anderson, A.	2,400 00	Morrisette, S. L. . .	2,400 00	Bisson, A.	2,700 00
Berry, H. V.	3,120 00	Granby:		Bolger, M. C.	2,520 00
Berton, G. B. D. . .	2,424 00	Dorion, A. A. . . .	2,700 00	Brabant, J. F.	3,120 00
Boyle, J. A.	2,400 00	Duquette, J. A. E. .	3,120 00	Brais, J. O. R. . . .	2,400 00
Burdon, B. A. . . .	2,400 00	Gauvin, E. (Aug. 7)	3,000 00	Brisbois, E.	2,700 00
Butler, J. J.	2,400 00	Hull:		Brunet, J. J. J. . . .	2,400 00
Cameron, I. D. . . .	2,400 00	Caron, W. L. J. . .	2,700 00	Campeau, A. N. . . .	2,700 00
Carvell, C. W. . . .	2,400 00	Huntingdon:		Cardin, J. P. A. . . .	2,400 00
Cole, O.	2,400 00	Allard, J. L. E. . . .	2,400 00	Cartier, J. M.	2,700 00
Dykeman, F. F. . .	2,400 00	Jackson, C. I. . . .	2,400 00	Cato, B. T.	2,700 00
Folkins, C. W. . . .	2,400 00	Leduc, J. B. L. . . .	2,400 00	Charneau, P. A. L. . .	2,700 00
Gorman, L. W. . . .	2,400 00	Lefebvre, J. F. J. . .	2,400 00	Clerk, E. G.	3,180 00
Goucher, A. R. . . .	3,180 00	McCaffrey, H. J. . .	2,400 00	Clermont, J. E. G. A. .	2,700 00
Greig, J. P.	2,400 00	McGill, J. W. . . .	2,400 00	Clermont, J. P. A. . .	2,400 00
Heffernan, T. . . .		Oney, C. N.	2,700 00	Comeau, J. D. A. . . .	2,400 00
(Aug. 4)	2,640 00	Rowat, W. E. . . .	2,460 00	Cornick, H.	2,400 00
Herrington, C. E. . .	2,400 00	Lacolle:		Couillard, J. L. C. E.	2,400 00
Hoyt, A. L.		Akester, J. T.	2,400 00	Cousineau, J. A. E. .	2,580 00
(Feb. 10)	3,720 00	Amiot, L. J.	2,400 00	Cregan, P.	2,640 00
Killoran, J. L. . . .	2,400 00	Brousseau, J. E. A. .	2,400 00	Dagenais, E.	3,120 00
Logan, R. F.	3,120 00	Brousseau, J. L. . .	2,700 00	Dalpe, J. N. W. . . .	2,640 00
MacCoubrey, J. L. .	2,400 00	Cahill, C. B.	2,400 00	Dansereau, G. A. . .	2,520 00
MacFarlane, F. S. P.	2,400 00	Derick, R. L.	2,580 00	Dansereau, J. W. A. .	2,580 00
McKee, H. G.	2,520 00	Fortin, J. O. I. . . .	2,400 00	Daunais, J. O.	2,460 00
Scott, F. A.	2,580 00	Fredette, J. G. . . .	2,700 00	Dauphinais, A. R. . .	2,400 00
Smith, W. L.	2,400 00	Guay, J. R. S. . . .	2,400 00	Delisle, J. R. G. . . .	2,400 00
Sullivan, H. D. . . .	3,120 00	Jones, A.	2,400 00	DeMontigny, J. A. R.	2,400 00
Tippett, S. C. . . .	2,520 00	Killick, W. J. . . .	2,400 00	Denis, E.	2,700 00
Wedge, J. A.	2,400 00	Lamoureux, F. X. J. R.	2,400 00	Denis, J. L.	3,120 00
Weston, B. V. . . .	2,400 00	Lange, J. A. P. . . .	2,400 00	Descary, J. F. E. . . .	2,400 00
Wetmore, C. P. . . .	2,400 00	Leblanc, L. O. R. . .	2,400 00	Deschenes, G.	2,580 00
Wright, C. H. B. . .	3,120 00			DeSeve, J. C. H. . . .	2,820 00

	Salary rate		Salary rate		Salary rate
Montreal—Continued		Montreal—Concluded		Phillipsburg—Concluded	
Despres, E. J.	2,640 00	Leroux, J. A. L. .	2,700 00	Dupuis, J. A. R. . .	2,400 00
Dickner, M. R.	2,400 00	Loranger, G. A. . .	3,000 00	Poutre, J. C. O. . .	2,400 00
Dickson, W. A.	2,580 00	Lynch, S. B.	2,400 00	Young, M. H.	2,400 00
Dion, J. J. B. E. P. H.	2,400 00	Maisonneuve, V. . .	2,400 00	Quebec:	
Drapeau, J. E. B. . .	2,700 00	Marsan, L.	2,400 00	Arkison, R. L.	3,000 00
Dufresne, A. P. E. . .	2,460 00	Martineau, G.	2,580 00	Arsenault, J. M. . .	3,120 00
Dupont, P. E.	2,400 00	McIlwaine, J.		Bergeron, E. L. . . .	3,120 00
Durand, R. F. O. . .	2,700 00	(Mar. 12)	2,640 00	Bernatchez, P. E. . .	2,400 00
Duval, J. A.	2,400 00	McKenven, R.	2,640 00	Blais, G.	2,520 00
Duval, J. A. O.	2,820 00	McKenzie, J. F. . . .	3,000 00	Blanchet, J. A. E. . .	2,400 00
Enright, E.	2,400 00	Meilleur, J. C. T. . .	2,400 00	Casault, F. De L. . .	2,400 00
Ferland, N. E.	3,120 00	Mercil, L.	2,700 00	Cyr, A.	2,400 00
Flynn, C. P.	2,400 00	Moore, J. J.	2,400 00	Dall, W. A.	2,400 00
Fulton, J. M.	2,400 00	Morgan, E. N.	2,400 00	DeBilly, J. S.	3,900 00
Gagnon, L. L.		Murphy, J. R.	2,400 00	Dooley, J.	2,400 00
(Dec. 1)	2,400 00	Myre, J. D. A.	2,580 00	Dugal, J. L. A.	2,640 00
Gagnon, S.	2,400 00	Olivier, J. A.	3,120 00	Dussault, G. A. . . .	2,400 00
Galarneau, J. A. H. .	3,120 00	Papillon, F.	2,580 00	Gagne, J. A. E.	2,400 00
Gaudet, G. H.	2,400 00	Paradis, J. L. R. . .	2,400 00	Galibois, J. R.	2,400 00
Gaudette, A.	2,520 00	Paradis, L. J. O. . .	2,400 00	Julien, F. J.	2,580 00
Gaulin, J. J. R.	2,400 00	Pelletier, G.		Lacroix, J. N. H. . .	2,400 00
Gauthier, A. C.	2,580 00	(July 3)	3,540 00	Lagace, J. L. S.	2,820 00
Gervais, J. A.	2,520 00	Phaneuf, L. A. R. . .	2,400 00	Lamb, J. E.	3,000 00
Gervais, J. S.	2,700 00	Pilon, A. P. H.	2,400 00	Lapointe, J. L. C. . .	2,400 00
Gingras, M.	2,400 00	Pohu, J. F. G.	2,700 00	Laramée, G.	2,400 00
Girard, J. T.	2,700 00	Porteous, H.		Larue, G.	2,400 00
Giroux, A.	3,240 00	(Sept. 18)	2,580 00	Larue, L. E.	2,400 00
Gobeil, J. A. V.	2,400 00	Prudhomme, J. A. . .	2,700 00	Leclerc, C. E.	3,000 00
Godin, J. A.	2,400 00	Redmond, J.	3,120 00	Lemieux, J. G.	2,400 00
Goyer, J.	3,120 00	Reid, W. J.	2,700 00	Letourneau, J. P. A.	2,520 00
Goyette, J. C.	2,700 00	Robert, E.	2,640 00	Matte, G.	
Graveline, W.	2,400 00	Robinson, C. L.	2,460 00	(July 25)	3,000 00
Grenier, T.	2,460 00	Robitaille, J. J. G. .	2,400 00	Mercier, E.	2,400 00
Grondin, C. B.	2,400 00	Roche, H. G.	3,240 00	Nadeau, V. J. N. . .	2,400 00
Guernon, M. J. R. . .	3,120 00	Ross, A. G.	2,820 00	Paquet, L.	2,400 00
Guilbault, J. A.	2,700 00	Roy, F.	2,820 00	Plante, C. J. A.	2,400 00
Hayward, F.	3,120 00	Royal, J. E. A.	2,400 00	Poulin, L. A.	2,400 00
Hebert H. A.		Sabourin, P. P.		Rinfret, L. A.	2,400 00
(Oct. 19)	2,460 00	(Mar. 23)	2,700 00	Rouleau, E.	2,520 00
Hebert, J. E. C. . . .	2,700 00	St. Jean, J. A.	3,540 00	Santerre, J. A. A. . .	3,120 00
Hervieux, H.	2,400 00	St. Pere, L. P. E. . .	2,400 00	Shanahan, J. G.	2,400 00
Hurteau, O.	2,640 00	Sanschagrin, J. M. A.	2,400 00	Simard, J. W. A. . . .	2,580 00
Jeannotte, A.	2,400 00	Sauriol, J. M. T. C. .	2,400 00	Tessier, J. A. W. . .	3,120 00
Jones, J. E.	2,400 00	Sauve, R.	2,400 00	Veilleux, J. A.	2,400 00
Juteau, J. D. A. . . .	3,360 00	Slominsky, H.	2,400 00	Rimouski:	
Kinch, L.	2,700 00	Smith, D. J.	2,580 00	L'Heureux, P. H. . .	2,400 00
Labbe, J. E. R.	2,400 00	Starke, L. E.	2,424 00	Rock Island:	
Labelle, J. D.	3,120 00	Stenson, T.	2,700 00	Dorais, J. A.	2,400 00
Lacas, J. J. C.	2,700 00	Swinton, R.	2,700 00	Dumoulin, J. W. . .	2,400 00
Laing, A.	6,000 00	Sylvestre, J. O. E. .	2,400 00	Fluct, J. P. A.	2,400 00
Lally, J. E.	3,120 00	Terroux, R. L. T. . .	2,700 00	Jenkins, L. B.	2,400 00
Lalonde, J. C. H. . . .	2,400 00	Thompson, J. D. . . .	3,000 00	Lecours, P. J.	2,400 00
Lalonde, J. F. L. . . .	2,400 00	Toupin, J. L.	2,520 00	Miller, F. C.	2,820 00*
Lalonde, O.	3,000 00	Vermette, H.	2,700 00	Prangley, S.	2,400 00
Lalumiere, J. A.	3,120 00	Viau, J. N. R.	2,400 00	Rodrigue, J. A. R. . .	2,400 00
Lamarche, J. A. L. . .	2,700 00	Walsh, C.	2,700 00	Smith, R. W.	2,400 00
Lanctot, H. E.	2,400 00	Walsh, G. B.	3,120 00	Struthers, E. J.	2,940 00
Lanthier, J.	2,400 00	Wayland, J. H. E. . .	2,460 00*	Vaughan, C. C.	2,400 00
Laplante, C. G. E. . .	2,700 00	Wickham, J.	2,700 00	St. Hyacinthe:	
Lavigne, J. E. L. . . .	2,700 00	Wilcox, G. F.	2,400 00	Rousseau, C. A.	2,700 00
Leblanc, D.	3,120 00	Wolfenden, T.	2,520 00	St. Johns:	
Leduc, J. A. H.	2,400 00	Phillipsburg:		Blandford, S. R.	2,400 00
Leduc, P. P.	2,400 00	Dean, C.	2,580 00	Bourassa, C. J. P. . .	2,400 00
Lemieux, R. J. . . .	3,000 00	Demers, J. A. S. . .	2,400 00	Creller, N. F.	2,400 00

	Salary rate		Salary rate		Salary rate
St. Johns—Concluded		Brantford—Concluded		Fort Erie—Concluded	
Desforges, A.	2,400 00	Cook, G. M.	2,520 00	Kellaway, W. J. ...	2,400 00
Hebert, P. A.	2,640 00	Harris, C. H.	3,120 00	Kingsley, E. R. ...	2,400 00
Hunter, A. L.	2,400 00	Ratcliffe, R.	2,400 00	Krieger, G. F.	2,400 00
Parenteau, J. A. G.	2,400 00	Brockville:		Longstreet, T. H. G.	2,400 00
Pinsonneault, J. L. S.	3,000 00	Bannerman, W. R.	2,820 00	Loos, J. J.	2,400 00
Shawinigan Falls:		Cleland, J. E. ...	2,400 00	Marshall, T. R. ...	2,400 00
Lord, P.	2,400 00	Clow, G. H.	2,400 00	Martin, J. E.	2,400 00
Sherbrooke:		Newsome, I.		Matthews, W. R. ...	2,400 00
Belisle, J. C.	2,820 00	(Jan. 1)	2,400 00	McConnell, W. R. ...	2,400 00
Belisle, J. O. C. ...	2,640 00	Shotton, F. C. ...	2,400 00	McLennan, T.	2,400 00
Blais, L. P.	2,400 00	White, G. S.	2,400 00	Misener, C. A.	2,400 00
Cleveland, H. L. ...	2,400 00	Chatham:		Misener, O. E.	2,400 00
Dionne, G. A.	2,400 00	Ansell, E.	3,120 00	Osborn, G. H.	3,000 00
Greenland, L. W. E.	3,000 00	Glenn, W. I.	2,700 00	Parson, C. E.	2,400 00
MacDonald, W. E. ...	2,400 00	Hampton, W. J. ...	2,400 00	Potter, M. A.	2,400 00
Sidleau, J. W. D. ...	2,400 00	Iverson, J. (Sept. 30)	2,400 00	Price, C. H.	3,000 00
Trudeau, J. E. S. ...	2,400 00	Cobourg:		Reid, D. K.	2,400 00
Sorel:		Boundy, C. H. ...	2,400 00	Reid, G. E.	2,400 00
Paul Hus, N. A. ...	2,580 00	Burns, D. H.		Rose, S. E.	2,400 00
Sutton:		(May 22)	2,520 00	Seebach, C. E.	2,400 00
Beauregard, G. L. D.	2,400 00	McNab, J. G.	2,400 00	Simpson, E. J. M. ...	2,400 00
Brouillette, L. P. ...	2,400 00	Niles, C. V.	2,580 00	Smyth, A. T.	2,400 00
Call, H. W.	2,400 00	Rawlings, D. G. H.		Spencer, J. A.	2,400 00
Clark, H. M.	2,400 00	(Mar. 1)	2,700 00	Stamp, T. V.	2,400 00
Dow, W. E.	2,400 00	Collingwood:		Stamp, W. G.	3,900 00
Lebeau, A. H.	2,400 00	McIntyre, D.	2,520 00	Teal, B. E.	2,400 00
Longeway, L. E. ...	2,400 00	Cornwall:		Towers, R. C.	2,400 00
Miller, A. H.	2,700 00	Caza, E.	2,400 00	Valvo, R. J.	2,400 00
Morin, L. M.	2,400 00	Gillie, G. D.	2,640 00	Wallace, W. W. ...	2,640 00
Three Rivers:		James, W. R.	2,400 00	Walton, G. A.	2,400 00
Bourque, H. R. ...	2,700 00	MacDonald, A. J. S.	2,400 00	Warner, A. W.	2,400 00
Denis, A. O.	2,400 00	Revill, A. R.	2,400 00	Wilson, B.	2,400 00
Dery, J. C. O.	3,000 00	St. Thomas, J. P. ...	2,700 00	Young, B. A.	2,400 00
Prevost, J. O.	2,520 00	Fort Erie:		Fort Frances:	
Valleyfield:		Armstrong, A. L. ...	2,400 00	Alton, F. E.	2,400 00
Chartrand, J. O. L.	2,700 00	Beam, E.	2,400 00	Blake, N. P.	2,400 00
Faucher, J. P.	3,000 00	Bogardis, W. H. ...	2,400 00	Coppen, S. A.	2,400 00
Victoriaville:		Bradley, H. F. ...	2,400 00	Haley, A. V.	2,400 00
Malo, J. B. H.	2,400 00	Bruce, J. C. P. ...	2,400 00	Lund, E. N.	2,400 00
Ontario		Burt, G.	2,400 00	McLennan, D. A. ...	2,400 00
Amherstburg:		Chalmers, J. S. ...	2,400 00	McQuarrie, J. N. ...	2,400 00
Gignac, A. L.	2,520 00	Clark, E. A.	2,400 00	Scandrett, W. C. ...	2,400 00
Hendry, J.	2,700 00	Cline, W. A.	2,400 00	Williams, W. C. ...	2,700 00
Heyd, W. C.	2,820 00	Davis, W. O.	2,400 00	Fort William:	
Read, C. H.	2,400 00	Dunn, F. W.	2,640 00	Coombes, C. E.	
Spittal, F. C.	3,000 00	Egan, W. C.	2,400 00	(Nov. 18)	3,120 00
Belleville:		Edwards, J. R. ...	2,700 00	Etherington, P. G. ...	2,640 00
Clarke, E. M.	2,760 00	English, W. J. ...	2,400 00	Ross, H. A. M. ...	2,400 00
Cook, W. J.	3,120 00	Everingham, R. W.	2,400 00	Stewardson, C. E. ...	3,300 00
Cook, F.	2,400 00	Fraser, J. A.	2,400 00	Galt:	
Dillnutt, H. W. ...	2,400 00	Freiz, J. R.	2,400 00	McKenzie, W. L. ...	2,400 00
Geen, E. A.	3,300 00	Gilmour, H. J. ...	2,400 00	Pollock, A. T.	2,640 00
Hall, R. E.	2,520 00	Goudie, J. T.	2,400 00	Simmons, H. N. ...	2,940 00
Leggat, C. F.	2,400 00	Goulding, H. C. ...	2,400 00	Gananoque:	
Maidens, B. F. ...	2,640 00	Grant, K. A.	2,400 00	Mullen, K. E.	2,640 00
Miller, G. M.	2,520 00	Hayslip, R. F. ...	2,400 00	Goderich:	
Pennylegion,		Henderson, H. M.		Turner, H. S.	2,520 00
W. A. G.	2,400 00	(Jan. 1)	2,400 00	Guelph:	
Quick, A. S.	2,400 00	Hesler, A. W.	2,400 00	Hanlon, J. B.	
Sprague, F. W. ...	2,820 00	Hill, H. P.	2,400 00	(Mar. 10)	2,880 00
Bowmanville:		Hoak, B. F.	2,400 00	Lillie, J. D.	3,000 00
Ferguson, E. S. ...	2,400 00	Horton, W. F.	2,400 00	McCrae, A. M. ...	2,400 00
Brantford:		Howard, C. A.	2,400 00	Reid, E. D.	2,640 00
Coale, A. A.	3,000 00	Jackson, F. S.	2,400 00	Sheady, W. J.	2,520 00

	Salary rate		Salary rate		Salary rate
Hamilton:		London—Concluded		Niagara Falls—Concluded	
Appleton, W. B. ...	2,700 00	Down, W. H.	3,840 00	Whittaker, H. R. ...	2,640 00
Binkley, N. G.	2,580 00	Edwards, C. C.	2,400 00	Wilson, H.	2,400 00
Cameron, K. C. ...	2,400 00	Granger, F. V.	2,400 00	Wood, F. G.	2,640 00
Craig, R. B.		Hodgins, G. F.	2,400 00	North Bay:	
(Oct. 24)	2,700 00	Howie, W. M.	2,400 00	Ramey, H. B.	2,400 00
Danahy, J. A. T. ...	2,400 00	Lillie, B. M.	2,400 00	Ramey, W. H.	2,400 00
Dickinson, M. R. ...	3,900 00	MacKenzie, G. E. ...	2,400 00	Underwood, H. L. ...	2,400 00
Ellingham, G. R. ...	2,400 00	McCormick, A. G. ...	2,400 00	Orillia:	
Fairbank, P. E. ...	2,400 00	Phelan, N. F.	2,400 00	Bell, H. L.	2,400 00
Galvin, M.	2,400 00	Smyth, G. W.	3,000 00	Oshawa:	
Gant, T. S.	2,400 00	Thomas, W. R.	3,000 00	Freeman, C. A.	2,400 00
Glass, W. R.		Ward, G. H.	2,520 00	Gunnell, A.	2,640 00
(May 14)	2,520 00	Wood, S. E.	2,400 00	Jackson, M. N.	2,400 00
Greig, W. G.		Wooster, H. W. ...	3,120 00	Kelly, R. E.	2,400 00
(Jan. 29)	2,940 00	Midland:		Lee, J. H.	2,700 00
Hanham, J. H.	2,520 00	Haggart, W. E.		Meek, R.	3,300 00
Harvey, J. A.	2,400 00	(Sept. 10)	2,760 00	Moore, J. A.	2,760 00
Henshaw, J. H.	2,400 00	Martin, A. E.	2,880 00	Ottawa:	
Higgins, V.	2,400 00	Morrisburg:		Baxter, J. S.	2,400 00
Kirkpatrick, H. J. ...	3,120 00	Broder, F. S.	2,400 00	Beal, J. C.	2,400 00
Lang, J. W.	3,000 00	Crober, C. M.	2,580 00	Bisson, J. E.	2,400 00
Leask, R. N.	3,240 00	McCormick, L. J. ...	2,400 00	Blacklock, J. A. ...	3,120 00
Marshall, M. T.	2,400 00	Niagara Falls:		Clark, J. N.	2,400 00
Mathews, J. S.	3,000 00	Bench, A. W.	2,400 00	Ferrier, B. L.	2,400 00
McCallum, F. J. ...	2,400 00	Bingley, James	2,400 00	Latham, W. V.	2,400 00
McCoy, E. J.	2,400 00	Bouck, D. F.	2,400 00	MacIvor, C. C. ...	2,580 00
Mills, P. E.	3,000 00	Bridge, F. W.	2,400 00	Mayhew, H. R.	2,400 00
Mingay, F. M.	2,400 00	Campbell, G. J. A. ...	2,400 00	McRae, F.	2,400 00
Picken, P. B.	2,700 00	Carr, G.	2,400 00	Meloche, A. C. ...	2,400 00
Quinn, F. J.	3,120 00	Clay, C. N.	2,400 00	Miron, J. O. L. ...	2,400 00
Quinney, H. A.	2,700 00	Connolly, H. J.	2,400 00	Moffat, M. R.	3,000 00
Ryerse, E. B.	2,520 00	Dugweed, H. C.	2,400 00	Mulligan, J. E. S. ...	3,120 00
Sheehan, J.	2,520 00	Dunk, J. W.	3,000 00	O'Gorman, J. F. ...	2,400 00
Shoebridge, F. T. ...	2,460 00	Fordham, J. H.	2,400 00	Pitre, J. C. P. E. ...	2,400 00
Stevens, W.	2,400 00	Gardner, G. C.	3,900 00	Quackenbush, C. E. ...	2,400 00
Williams, H. R. ...	3,120 00	Gisborne, F. J. H. ...	2,400 00	Reynolds, W. J. ...	2,400 00
Wright, A. E.	2,400 00	Glynn, B. A.	2,520 00	Roy, C. A.	2,400 00
Ingersoll:		Grange, W.	2,400 00	Saunders, A. M. ...	3,900 00
McArthur, J. J. ...	2,640 00	Green, A. G.	2,400 00	Smith, W. F.	2,400 00
Kingston:		Hodgson, F. E.	2,400 00	Tanney, W. J.	2,400 00
Doherty, A. E.	2,400 00	Hook, S. R.	2,400 00	Ward, L. O.	2,400 00
Loney, L. M.	3,240 00	Justice, W.	2,580 00	Welsford, J. R. ...	2,400 00
Newman, J. J.		Logan, B. H.	2,400 00	Wood, J. O.	3,120 00
(June 28)	2,900 00*	MacPherson, R. J. ...	2,400 00	Worrall, C. A.	2,400 00
Kitchener:		Macrae, W. G.	2,400 00	Owen Sound:	
Barron, G. F.	2,520 00	Marquis, H. M. ...	2,640 00	Dobson, E. A.	2,760 00
Becker, H. H.	2,400 00	Martin, G. T.	2,400 00	Paris:	
Break, E.	3,300 00	Martin, K. D.	2,400 00	Knill, J. H.	2,400 00
Cassel, I. M.	2,700 00	Martyn, M. E.	2,400 00	Parry Sound:	
Edmonds, F. A. ...	2,520 00	McCall, A. C.	2,400 00	Hudson, D.	2,400 00
Klapper, J. (Jan. 1) ...	2,760 00	McCutcheon, J. M. ...	2,400 00	Peterborough:	
Knowlton, W. R. ...	2,400 00	Morningstar, C. S. ...	2,400 00	Dodds, H.	2,640 00
McLay, R. T.	2,820 00	Nicks, O. H.	2,400 00	Miller, W.	3,300 00
Rogers, H. A.	2,760 00	O'Heany, M.	2,700 00*	Pictou:	
Sinclair, G. C.	2,400 00	Potter, D. E. H. ...	2,400 00	Goodman, W. R. ...	2,400 00
Zeller, A. V.	2,520 00	Prest, S. G.	2,820 00	Pigeon River:	
Lansdowne:		Quinn, L. S.	2,400 00	Valentine, C. M. ...	2,580 00
Conley, J. A.	2,400 00	Race, L. E.	2,400 00	Port Arthur:	
McKendry, J. H. ...	2,580 00	Robb, T. W.	2,400 00	Chase, A. E.	2,940 00
Nelson, D. C.	2,400 00	Sheppard, E. J. ...	2,400 00	Servais, H. A.	2,400 00
Lindsay:		Shriner, P. H.	2,400 00	Port Hope:	
Williamson, H. J. ...	2,520 00	Spry, J. H.	2,400 00	Tuer, M. R.	2,400 00
London:		Sullivan, H. F. ...	3,000 00	Prescott:	
Anstie, E. H.	2,640 00	Swayze, W. H.	2,400 00	Anderson, G. A. ...	2,400 00
		Teal, G. M.	2,400 00	Bradley, F. E.	2,400 00

	Salary rate		Salary rate		Salary rate
<i>Prescott—Concluded</i>		<i>Simcoe:</i>		<i>Toronto—Continued</i>	
Freeman, G. F.	2,400 00	Cuthbertson, C. W.	2,640 00	Hodskins, W. H. G.	2,520 00
Johnston, A.	2,400 00	Skelcher, C. J. C.	2,400 00	Holdsworth, R.	2,400 00
Kelso, J. P.	2,820 00	Stilwell, H. L.	2,460 00	Hotchkin, R. F.	2,400 00
MacKay, D. M.	2,400 00	<i>Stratford:</i>		Howard, A. T.	3,000 00
Tobin, C. M.	2,400 00	Kneith, E. K.	2,520 00	James, W. H.	2,400 00
<i>St. Catharines:</i>		Knaip, R.	2,700 00	Jones, G.	2,400 00
Blain, J. C.	3,180 00	<i>Sudbury:</i>		Lapum, J. V.	2,700 00
Horne, H. G.	2,400 00	Cooper, A. H.	2,700 00	Lecovin, H.	2,400 00
Kiddell, W.	2,400 00	<i>Thorold:</i>		Lennie, E. D.	6,000 00
Sharpe, J. W.	2,640 00	Allan, A. B.	2,400 00	Leslie, H.	2,400 00
Thomson, J.	2,520 00	Grenville, R. W.	2,700 00	Lloyd, L.	3,000 00
<i>St. Thomas:</i>		<i>Tillsonburg:</i>		Lunham, A. S.	3,120 00
Quinn, J. A.	2,460 00	Bridge, L. E.	2,424 00	MacKinnon, A.	2,400 00
Savage, R. G.	2,700 00	<i>Toronto:</i>		Manderson, H. A.	2,400 00
<i>Sarnia:</i>		Abbott, H.	2,400 00	Manley, L. H.	2,400 00
Anderson, J. C.	2,400 00	Arkell, W. S.	2,400 00	Marinett, E.	2,400 00
Barton, H. L.	2,400 00	Arthur, L. H. T.	2,400 00	Matthew, W. S.	2,580 00
Bentley, James	2,400 00	Ball, H. F.	2,400 00	Maxwell, L.	2,400 00
Blackshaw, W. R.	2,400 00	Barnett, P. J.	3,120 00	May, C. E.	2,700 00
Brown, J. K.	2,400 00	Barrett, S. T.	2,520 00	McComb, H. R.	2,520 00
Cole, S. A.		Barrett, S. W.	2,700 00	McCormack, A.	2,700 00
(Feb. 28)	3,720 00	Belton, F. S.	2,580 00	McCutcheon, A. D.	3,000 00
Copland, J. W.	2,400 00	Bouchier, E. H.	2,700 00	McFayden, J.	2,400 00
Crawford, T. S.	2,400 00	Briggs, A.	2,700 00	McGill, J.	2,400 00
Gardiner, G. C.	2,400 00	Brown, C. B.	2,700 00	McGowan, H. W.	2,400 00
George, K. C.	2,400 00	Brown, C. M.	2,400 00	McIntosh, R. K.	2,400 00
Gray, D. J.	2,400 00	Brown, J. R.	2,640 00	McKenzie, J.	2,400 00
Healey, G. W. F.	2,400 00	Burke, W. S.	2,640 00	McKinnon, W. G.	2,640 00
Johnston, G. S.	2,520 00	Burns, W. G.	3,120 00	Merkley, E. C.	2,400 00
Kelly, W. L.	2,400 00	Cardy, W. D.	2,400 00	Morren, F. V.	2,400 00
Kelso, J. W. B.	2,400 00	Casson, C. C.	2,400 00	Mullins, S.	2,520 00
Lillywhite, F. W.	2,400 00	Chambers, H. R.		O'Brien, W. F.	2,400 00
Lucas, R. J.	2,400 00	(Sept. 23)	2,580 00	Paisley, W. S.	2,520 00
Marriott R. A.	2,700 00	Chivrell, M. W.	2,700 00	Pearson, E. C.	2,400 00
McMann, D. E.	2,400 00	Clarke, G. A.	2,700 00	Penrose, R. M.	2,640 00
Mollitor, F. T.	2,400 00	Comper, C. C.	2,520 00	Perry, E.	2,400 00
Moran, W. F.	2,520 00	Cowper, A. M.	2,400 00	Piper, C. R.	2,700 00
Needham, R. L.	2,400 00	Davenport, S.	2,580 00	Pogue, W. H.	2,700 00
Newell, W. E.	2,400 00	Delaney, J. J.		Prior, E. H.	2,400 00
Noble, H.	2,820 00	(Oct. 10)	3,600 00	Richardson, F. M.	2,400 00
Noyle, R. C.	2,400 00	Dolan, F. J.	2,400 00	Robertson, G. W.	2,400 00
Pirrie, J.	2,460 00	Drinkwater, W. S.	3,720 00	Robertson, W.	3,120 00
Pirrie, T. W.	2,400 00	Falconbridge, C. E.	2,640 00	Robinson, J.	
Powell, E. J.	2,400 00	Flaxman, L. D.	2,640 00	(July 23)	2,400 00
Robinson, E. E.	2,400 00	Frankish, R.	2,520 00	Robinson, W.	3,120 00
Rowbottom, H. E.	2,400 00	Fraser, R. G.	2,820 00	Ross, H. J. (Oct. 3)	2,400 00
Russell, H.	2,400 00	Garrett, E. E.	2,700 00	Rutledge, D. S.	2,700 00
Short, T. A.	2,520 00	Goode, F. R.	2,640 00	Scott-Stone, H. L.	2,700 00
Smith, A. W.	2,400 00	Gordon, W.	2,400 00	Searle, B.	2,400 00
Subring, S. O.	2,400 00	Green, A.	3,120 00	Seed, S. P.	3,000 00
Tracey, B. J.	2,400 00	Green, F. A.	2,700 00	Shaw, F. E.	2,400 00
Turnbull, A. S.	2,400 00	Guthrie, W. F.		Smallbone, W. E.	2,700 00
Wilson, G. D. C.	2,400 00	(July 31)	4,140 00	Sprinks, W. D.	
Woolner, H.	2,400 00	Haekney, J. T.	2,400 00	(Oct. 19)	2,400 00
<i>Sault Ste. Marie:</i>		Halford, W. F.	2,640 00	Steckley, P. L.	3,120 00
Blamey, J. R.	3,300 00	Hall, G.	2,400 00	Steed, W. E.	2,400 00
Crowe, J. W.	2,640 00	Hall, H. R. M.	3,180 00	Stevenson, A. M.	2,400 00
Grant, N.	2,400 00	Hand, W. P.	2,520 00	Stevenson R. G.	2,700 00
Henry, E.	2,400 00	Helps, F. H.	2,400 00	Stoot, W. G.	2,400 00
Laplanche, J. G.	2,400 00	Henderson, J.	2,940 00	Sweeney, C. W.	2,400 00
Partridge, P. J.	2,400 00	Henderson, J. M.	2,400 00	Tate, T. G.	3,060 00
Poolley, I. F.	2,424 00	Higuell, H. A.	3,360 00	Tewkesbury, W. N.	2,400 00
Richards, G. S.	2,400 00	Histed, G. F.	2,400 00	Thorne, H.	2,400 00
Sheridan, M. E. F.	2,760 00			Tobin, J. J.	2,700 00
				Valin, G. E.	2,700 00

	Salary rate		Salary rate		Salary rate
Toronto—Concluded		Windsor—Continued		Windsor—Concluded	
Verdon, L. L.	2,640 00	Coe, D. G.	2,400 00	Trevor, G. W. J. ...	2,640 00
Waters, F. C.	2,400 00	Courtney, F. N. ..	3,000 00	Walker, G. S.	2,400 00
Waters, H. W.		Cran, E. T.	2,400 00	Walker, H. J.	2,400 00
(Sept. 4)	2,400 00	Cripps, E. A.	2,400 00	Welsh, E. T.	3,000 00
Webber, W. V.	2,400 00	Cullington, M. W. .	2,400 00	Westrop, L. I.	2,400 00
Wielkie, E. A. P. .	3,120 00	Dawson, W. A.	3,000 00	Wilson, G. D.	2,400 00
Wilson, C. E.	2,520 00	Dean, A. C.	2,400 00	Witheyford, B. M. .	2,400 00
Winfield, J. E.	2,640 00	Dumouchelle, L. J.	2,400 00	Wrigley, H.	2,400 00
Wood, J. O.	2,640 00	Durocher, J. S.	2,400 00	Woodstock:	
Wood, S. H. T.	2,400 00	Elsay, R. H.	2,400 00	Woods, S. G.	2,400 00
Woollard, W. J. ...	2,400 00	Evans, A.	2,400 00		
Worrell, J.	2,400 00	Ferguson, C. J.	2,520 00	<i>Manitoba</i>	
Wylie, W. J.		Finnie, H. A. F. ..	2,520 00	Brandon:	
(Dec. 21)	2,640 00	Foster, E. M.	2,400 00	Conroy, J. J.	2,400 00
Trenton:		Fox, L. A.	2,400 00	Day, C. I.	2,400 00
Robertson, R. P. .	2,400 00	Gemus, D. J.	2,400 00	Hannah, H. E.	2,700 00
Walkerville:		Gignac, P. E.	2,400 00	Keyes, C. W.	2,400 00
Arnold, L. A.	2,820 00	Grieve, H. E.	2,400 00	Privat, H. N.	2,400 00
Craig, D. M.	2,580 00	Hadden, J. J.	2,400 00	Emerson:	
Fotheringham, J. A.	2,400 00	Hays, H.	2,700 00	Ashby, L. B.	2,400 00
Lemmon, W. L.	2,400 00	Holditch, G. O.	2,400 00	Christie, G. F.	2,400 00
McMullen, A.	2,520 00	Hood, H. B.	2,400 00	Forrest, W.	2,400 00
Musgrave, T.	2,400 00	Irwin, S. C.	2,400 00	Lendrum, R.	2,940 00
Packman, C. H.	3,600 00	Jarratt, R. M. J. ..	2,460 00	Leverenz, W.	2,400 00
Pillon, J. M.	2,400 00	Kelly, J. M.	2,400 00	Moore, V.	2,400 00
Reed, F. G.	2,400 00	Knight, H. W.	2,400 00	Root, H. A.	2,400 00
Smith, E. N.	2,400 00	Large, G. H.	3,120 00	Sanders, G. R. A. .	2,400 00
Smyth, T. A.	2,400 00	Lodge, F. L.	2,400 00	Sanders, T. J.	2,640 00
Stocks, G. A.	2,700 00	Logan, G. M.	2,400 00	Stinson, H. V.	2,400 00
Van Wagoner, K. G.	3,120 00	Long, B. J.	2,400 00	Storms, W. H.	2,400 00
Wright, C. H.	2,400 00	Love, C. C.	2,400 00	Wilson, G. W.	2,400 00
Wallaceburg:		Mangin, E. J.	2,400 00	Gretna:	
Mitchell, G. R. ...	2,940 00	McArthur, J. A.	2,400 00	Coulter, F. C.	2,400 00
Welland:		McCallum, D. G. ..	2,400 00	McNab, P. W.	2,580 00
Catherwood, C. R.	2,400 00	McLlwain, L. H.	2,400 00	Reilly, W. J.	2,400 00
Downs, B.	3,000 00	McKee, C. F.	2,400 00	Winnipeg:	
Oliver, F. C.	2,400 00	McKillop, F. W.	2,400 00	Ashmore, H.	3,000 00
West Toronto:		McLelland, R. A. .	2,400 00	Baillie, J. T.	4,920 00
Aldred, C. W.	2,700 00	Mitchell, J. N.	2,700 00	Bain, J. W.	2,400 00
Chalk, G. E.	2,400 00	Mosley, V. C.	2,400 00	Ball, G. H.	2,400 00
Fiddick, C. C.	2,400 00	Moss, H. S.	2,520 00	Barr, H.	2,400 00
MacAllister, W. G.	2,640 00	Mossman, J.	2,400 00	Bernier, R.	2,640 00
Raybould, J. P.		Mossman, R. J.	2,400 00	Boland, T. P.	2,820 00
(Jan. 3)	3,120 00	Muhleison, W.	2,400 00	Brown, O. H.	2,400 00
Russell, R. C.	2,400 00	Munford, H. E.	2,400 00	Bryer, P. J.	2,400 00
Salmon, F. C.	2,640 00	Newell, F. C.	2,400 00	Carter, C. M.	2,400 00
Windsor:		O'Flanagan, W. K.	2,400 00	Church, K. C.	2,400 00
Abbott, A. W.	2,400 00	O'Hara, G. A. C. ...	2,400 00	Collins, H. C.	2,400 00
Allen, M. L.	2,700 00	Pare, A. G.	2,400 00	Crossdell, E. S.	2,400 00
Armstrong, L. E. ...	2,700 00	Renaud, I.	2,400 00	Forrest, E. L.	2,640 00
Atford, J. W. O. ...	2,400 00	Rising, R.	2,400 00	Fraser, G. S.	2,400 00
Barnes, E. L.	2,400 00	Rogers, G. E.	2,400 00	Haddon, P. F.	2,400 00
Barton, J.	2,400 00	Ross, R. F.	2,400 00	Hav, J.	2,400 00
Beardmore, H.	3,900 00	Shepley, F. G.	2,400 00	Holmes, W. H.	2,640 00
Bellinger, G. R.	2,400 00	Sherry, J.	2,400 00	Jordan, W. (Oct. 15)	3,420 00
Bennett, G. R.	2,400 00	Shilliday, J.	2,400 00	Kennedy, D. D. ..	2,400 00
Bennett, W. H.	2,400 00	Shuel, B. D.	2,400 00	Lamond, R. M. ..	2,400 00
Bettridge, E. F.	2,400 00	Smyth, H. H.	2,400 00	Lawrence, F.	2,400 00
Burton, T. T.	2,400 00	Snoxhill, F.	2,700 00	Lintick, J. R.	2,640 00
Butler, R. W.	2,400 00	Somerton, G. C. ...	2,400 00	Lunney, W. G. ..	2,400 00
Cadieux, L. E.	2,400 00	Stewart, G.	2,580 00	Mackay, S. J.	2,640 00
Carter, E. G.	3,000 00	Stokes, G. W.	2,400 00	MacMartin, A. M.	2,400 00
Christie, N. H.	2,400 00	Summerfield, L. M.	2,400 00	Magee, H. E.	3,480 00
Clarke, R. W.	2,400 00	Swan, K. E.	2,400 00	Matheson, J. G. ...	3,120 00
Clinkman, O. W. ...	2,400 00	Tidridge, L. J.	2,400 00	May, E. O.	2,400 00
Cloutier, W.	2,400 00	Tourangeau, P. J. .	2,400 00		

	Salary rate		Salary rate		Salary rate
Winnipeg—Concluded		Saskatoon—Concluded		Nelson—Concluded	
McConnell, W. A.	2,640 00	Duncan, B. V.	2,400 00	Freeman, F. G.	2,400 00
McCorquodale, J. C. . . .	2,520 00	McDougall, J.	3,000 00	McLean, A. J.	2,400 00
McGiffin, G. R.	2,640 00	Winfield, B. L.	2,640 00	Roberts, W.	2,400 00
McIlroy, J.	2,640 00			Young, D. L.	
McLeod, E. E.	2,400 00		<i>Alberta</i>	(Nov. 20)	2,400 00
McPhail, J. J.	2,400 00	Calgary:		Young, W. M.	2,700 00
Milnes, H.	3,120 00	Allen, T. M.	3,000 00	New Westminster:	
Mulvihill, P. J.	3,120 00	Bell, D. R.	2,700 00	Bettlesone, H. E. . . .	2,400 00
Nixon, F. W.	3,120 00	Brown, A. H.	2,400 00	Buchanan, J. S. . . .	3,000 00
Prior, F. N.	2,400 00	Donaldson, J. M. . . .	2,400 00	Crouter, A. E.	2,400 00
Prowse, E. W.	3,000 00	Foster, A. D.	2,400 00	Fadden, A. G.	3,240 00
Richardson, C. H.	2,640 00	Fraser, D.		Fisher, J. B.	2,640 00
Richardson G. C.	2,520 00	(Aug. 25)	2,400 00	Gaube, E. O.	2,700 00
Rollerson, W.	2,940 00	Hanson, R. E.	2,400 00	Green, M. L.	2,400 00
Scott, W. P.	2,640 00	Hatch, L.	2,700 00	Horn, A. H.	2,400 00
Shaw, D.	2,400 00	Manning, H. C.	2,424 00	Large, J.	2,400 00
Skiffington, C. E.	2,520 00	McDonald, C. K. . . .	2,400 00	Leary, G. E.	2,400 00
Smeaton, E. P.	2,400 00	McDougall, J. C. . . .		McDonald, L. L. . . .	2,520 00
Stevens, J. L.		(Apr. 5)	2,400 00	Middleton, E. L. . . .	2,400 00
(Feb. 28)	2,400 00	Mellivena, H. H. . . .	2,424 00	Monk, H. A. J.	2,400 00
Stokes, P. H.	2,640 00	McLaren, G. E.	3,600 00	Nelson, D. J.	2,400 00
Tait, V. A.	3,000 00	Parker, H. J.	2,460 00	Powell, J.	2,400 00
Thurgood, E.	2,400 00	Ross, E. H.		Rammell, G. B. . . .	2,400 00
Walters, T.	2,424 00	(Mar. 20)	2,700 00	Saaley, D. M.	2,400 00
<i>Saskatchewan</i>		Smith, W. J.	2,400 00	Walker, R. G. R. . . .	2,400 00
Moose Jaw:		Taylor, P.	2,400 00	Wallis, A. B.	2,400 00
Burnman, G. W.		Tetley, R. W. E. . . .	2,400 00	Weir, R. H.	2,400 00
(Nov. 15)	2,400 00	Walker, G. A.	2,640 00	Woolard, R. F. . . .	2,400 00
Horseman, H.	2,400 00	Wilson, W. G.	2,400 00	Pacific Highway:	
McPhail, T. W.		Coutts:		Bagg, L. H.	2,400 00
(Feb. 11)	3,000 00	Graham, A. M.	2,520 00	Chambers, W. E. . . .	2,400 00
Milburn, G. W.	2,400 00	Roseworn, J. A. . . .	2,580 00	Doupe, F.	2,400 00
Price, T. S.	2,820 00	Edmonton:		Haraway, E. V. . . .	2,400 00
Stevens, G. A. S.	3,000 00	Dennison, P. E. . . .	2,700 00	Leard, R. M.	2,400 00
Stroud, A. B.	2,400 00	Duke, J. W.	3,000 00	Lee, J. O.	2,400 00
Stuart, A. J. C.	2,400 00	Edgecomb, G.	2,700 00	Sharrock, E.	2,400 00
North Portal:		Elliott, A. H.	3,600 00	Stevens, J. Jr.	2,400 00
Crossan, G. H.	2,400 00	Fidler, E.	2,640 00	Westland, A. K. . . .	2,700 00
Dunbar, D. A. I.	2,400 00	Fowler, P. D.	2,640 00	Wilson, J. W.	2,400 00
Harris, N. R.	2,400 00	Huntley, E.		Pentiction:	
Lyall, A. R.	2,580 00	(Dec. 1)	2,700 00	Boult, A. W.	2,400 00
McDougall, F. S.	2,400 00	McLeod, M. A.	2,400 00	Padberg, T. F. H. . .	2,580 00
Roche, M. J.	2,400 00	Mellors, P.	2,400 00	Simpson, D. P.	2,400 00
Prince Albert:		Robinson, A. G. . . .	2,400 00	Prince Rupert:	
Pickering, G. W.	2,640 00	Stevenson, R. B. . . .	2,400 00	Bowman, J. T.	2,520 00
Regina:		Lethbridge:		Fitch, T. F.	2,980 00
Beckman, W. C.	2,400 00	McLivena, H. A. . . .	2,640 00	Gordon, W. L.	2,700 00
Bird, C. W.	2,424 00	McLachlan, H.	2,400 00	Grimble, F. W. . . .	2,644 00
Blake, J.	2,400 00	Shoobert, H. A. . . .	3,000 00	Homewood,	
Brown, H. J. S.	2,400 00	Medicine Hat:		P. W. F.	2,640 00
Burrow, J. W.	2,640 00	Fawcett, J. G.	2,580 00	Hunter, A. R.	2,760 00
Cromb, J.	2,700 00			Krook, N.	2,700 00
Dennis, R. L.	2,400 00	<i>British Columbia</i>		MacLeod, J. H. . . .	3,480 00
Duckworth, F. R.	2,400 00	Cranbrook:		Martin, A. E.	2,700 00
Eley, G. M.	2,640 00	Biecum, N. R.	2,400 00	Nelson, W. J.	2,700 00
Horn, J.	3,300 00	MacDonald, G. B. . . .	2,400 00	Norton, D. E.	2,700 00
Leighton, D. A.	2,400 00	White, L. S.	2,700 00	Slater, G. W.	2,700 00
McDonald, H.	2,400 00	Kamloops:		Smith, O. I.	2,820 00
Ritchie, A. H.	2,640 00	Fewings, H. L.	2,400 00	Smurthwaite, R. . . .	2,520 00
Roberts, E. B.	2,400 00	Nanaimo:		Tordiffe, S. R.	2,520 00
Wilkie, J. C.	2,640 00	Abrams, B. S.	2,820 00	Wilkie, J.	2,700 00
Saskatoon:		Crozier, A.	2,400 00	Woodside, S. P. . . .	2,700 00
Cole, W. L.	2,400 00	Nelson:		Trail:	
		Crowe, W.	2,400 00	Hackney, F. M. . . .	2,400 00

	Salary rate		Salary rate		Salary rate
<i>Trail—Concluded</i>		<i>Vancouver—Continued</i>		<i>Vancouver—Concluded</i>	
Porter, A.	2,400 00	Houldsworth, C. ..	2,400 00	Tyacke, W. J.	
<i>Vancouver:</i>		Howes, W. E. ...	2,400 00	(Dec. 19)	2,400 00
Abbott, R. W.	3,120 00	Hunt, H. G.	2,640 00	Tyler, F. J.	2,400 00
Bacon, A. M.	2,640 00	Johns, S. C.	3,120 00	Ward, J. W. V.	2,400 00
Paker, H. M.	2,580 00	Kimp, S. B.	2,700 00	Watchorn, H. L. J.	2,400 00
Baker, H. W.	2,640 00	Kenning, J. W.	2,940 00	Watt, C. D.	2,520 00
Birmingham, H. D.		Leekey, R. J.	2,520 00	Way, C. F.	2,400 00
(Jan. 28)	3,720 00	Leitch, A. J.	3,000 00	West, D.	2,520 00
Boshard, F. C.	2,400 00	Link, R. L.	2,820 00	Witherspoon, T. ...	2,400 00
Brown, G. V.	2,580 00	Lumbard, R. W. ...	2,400 00	Woodman, S. J. ...	2,580 00
Bush, M. A.		MacAdam, C. S. ...	2,400 00	<i>Victoria:</i>	
(Mar. 21)	3,120 00	Maxwell, R. C.	3,600 00	Angus, J. I.	2,580 00
Caldicott, C. W. ...	2,400 00	McLean, J. H.	2,640 00	Broad, W. G.	2,400 00
Campbell, D.	2,400 00	McCulloch, J. A. ...	2,520 00	Carter, V. W.	2,400 00
Carless, C. L.	2,400 00	McGuire, T.	2,400 00	Conyers, C.	3,240 00
Carmichael, A.	5,280 00	McIntosh, C. M. ...	2,640 00	Dakers, J.	2,460 00
Chilver, F. W.		McLachlan, R. A. ...	2,700 00	Dingwall, G. C. ...	2,400 00
(May 30)	2,760 00	McMillan, J. M. ...	2,400 00	Fawcett, J. E. L. ...	2,400 00
Cocker, C. J.		McMillan, S. R. ...	2,640 00	Gilson, P. W.	2,400 00
(Dec. 29)	2,700 00	McNames, E. S. ...	2,820 00	Hall, F.	2,400 00
Cullin, W. M.	2,640 00	McSpaddin, M.	2,520 00	Ireland, C. V.	2,400 00
Dee, L. J. W.	2,400 00	Mills, F. C.	2,400 00	Jeffrey, P. C.	2,400 00
Devlin, H. F.	3,720 00	Morgan, E. J.	3,120 00	Kenny, J. E.	3,120 00
Downie, R. C. T. ...	2,400 00	Morrison, W. M. ...	2,400 00	McCallum, A.	2,400 00
Dunn, H. M.		Mulvaney, J.	2,640 00	McLaren, J. A.	2,640 00
(Dec. 24)	3,000 00	North, F. J.	2,400 00	Oliver, M. W.	2,400 00
Eckersley, J.	2,640 00	Odium, C. E.	2,400 00	Ozard, G. C.	2,400 00
Ellis, J. E.	2,400 00	Pleming, P. E.	2,400 00	Popham, A. E.	2,700 00
Frisby, A. E.	3,000 00	Riley, H. S.	2,400 00	Smith, D. A.	2,400 00
Gauthier, E. J.	2,520 00	Rowsell, S. A.	2,520 00	Webb, R. E.	2,400 00
Gregory, E. J.	2,400 00	Rustad, T.	2,400 00	Yardley, G. A. ...	3,900 00
Harrison, C. F.	2,640 00	Simpson, G.	3,120 00	<i>Yukon</i>	
Hatt, F.	2,400 00	Smiley, J. A.	2,640 00	<i>Dawson:</i>	
Hepburn, W. V.	2,400 00	Steele, T. H.	2,520 00	Williams, J. O. ...	3,120 00
Hopgood, A. J.	3,000 00	Stewart, G.	2,400 00	<i>White Horse:</i>	
Hopkins, R. N.	2,400 00	Thorn, H. F.	2,520 00	Simmons, J. A. ...	2,820 00
Hoskins, J. L. W..	2,640 00	Tossell, C. A.	3,120 00		

In addition to the payments from this account, 503 Customs and Excise officers received \$61,636.09 from other departments for part time services.

Of the salary of E. J. Struthers, an amount of \$2,905.24 was repaid by the Commodity Prices Stabilization Corporation, Limited, to which he was on loan, and was credited to Ordinary Revenue—Services and Service Fees.

A Living Allowances. The following employees receiving salaries at annual rates of \$2,400 or over were receiving living allowances as at March 31, 1947, at annual rates listed: J. T. Bowman, \$300; T. F. Fitch, \$280; W. L. Gordon, \$480; F. W. Grimble, \$480; P. W. F. Homewood, \$300; A. R. Hunter, \$480; N. Krook, \$480; A. E. Martin, \$480; W. J. Nelson, \$480; D. E. Norton, \$300; J. A. Simmons, \$1,500; G. W. Slater, \$480; O. I. Smith, \$480; R. Smurthwaite, \$300; S. R. Tordiffe, \$300; J. Wilkie, \$480; J. O. Williams, \$1,500; S. P. Woodside, \$480.

B Overtime. Extra services during regular hours and overtime services on Sundays, holidays and outside of regular hours were performed for the accommodation of railway companies and business firms. The cost of extra services and a large proportion of the overtime services are paid for by the parties accommodated. As shown by the departmental statement of revenues given on a previous page, \$215,375.34 was recovered in this connection. In some instances, the officers are allowed compensating time off in lieu of overtime pay.

C Uniforms. For the purpose of providing uniforms for customs officers, cloth is purchased by the Department for resale to clothing manufacturers who are subsequently paid for the completed uniforms. Waterproof clothing, leggings, hats, caps, buttons and badges, are also purchased in quantity.

The value (cost price) of such supplies on hand as at April 1, 1946, was \$7,628.49, including cloth valued at \$5,662.48.

Sales to clothing manufacturers totalling \$18,969.81 were credited to this allotment and reduced the gross expenditures of \$78,882.89 to \$59,913.08.

The value of supplies on hand as at March 31, 1947, was \$8,767.92.

Expenditures amounting to \$9,477.10 represented the acquisition of surplus Crown Assets (shirts) through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply in accordance with Treasury direction.

Suppliers receiving \$5,000 or over: Walter Blue and Company Ltd., \$9,730.94; Gordon Campbell, Ltd., \$8,047.26; Clayton and Sons, Ltd., \$10,543.84; Firth Bros., Ltd., \$20,965.99; Hield Bros., Ltd., \$10,663.81.

D *Printing and Stationery.* Distributed as follows: printing, \$104,507.35, and stationery, \$69,831.63 (including \$11,626.62 for the acquisition and maintenance of office equipment). Payments were made to the Department of Public Printing and Stationery.

E *Travelling Expenses.* Expenditures from this allotment include \$52,288.24 for living expenses of officers while acting in a relieving capacity away from their places of residence; also \$5,013.10 for removal expenses.

Travelling and living expenses of \$300 or over were paid to: E. H. Anstie, \$300; H. Beardmore, \$338.06; C. J. Beaton, \$951.65; J. Belisle, \$528.75; N. B. Benson, \$837.80; G. B. D. Berton, \$1,492.88; B. B. Bickford, \$442; R. H. Biggin, \$469.16; C. W. Bird, \$483.56; G. Bourassa, \$340; L. E. Bridge, \$1,286.46; L. B. Buckmaster, \$339.40; V. J. Butler, \$594.17; R. Carrier, \$1,033; M. W. Chivrell, \$306; J. P. A. Clermont, \$361.96; C. A. Collins, \$346.02; W. R. J. Dand, \$738.50; O. Davignon, \$1,285.24; W. H. Davis, \$606.90; C. H. Day, \$408.99; C. H. Dickson, \$359.44; G. Dufresne, \$340.43; J. E. A. Duquette, \$1,202.47; A. W. Farr, \$653.35; F. G. Freeman, \$320.57; R. Galibois, \$301.42; G. C. Gardner, \$466.81; J. F. Girard, \$410.13; J. V. Gobeil, \$364; F. R. Goode, \$420; G. Graham, \$648.05; H. D. Graham, \$404.35; G. P. Greig, \$396.04; F. Hale, \$324.50; C. H. Harris, \$1,236.65 (charged to Vote 248); F. B. Hawley, \$699.92; J. Hay, \$300; H. Horseman, \$422.06; G. S. Johnston, \$310.68; N. Krook, \$528.17; J. A. L. Lapointe, \$378.09; G. H. Large, \$518.24; M. H. Lepine, \$500.48; W. E. MacDonald, \$633.16; H. C. Manning, \$1,547.24; R. A. Marquis, \$862.17 (\$154.65 charged to Vote 247 and \$707.52 charged to Vote 248); J. S. Mathews, \$402.96; W. C. McCartney, \$332.72; R. E. McCavour, \$533.77; J. H. McDonald, \$798.59; R. C. McEwen, \$789.35; H. J. McFadyen, \$862.40; H. H. Mellvena, \$1,985.30; G. McKay, \$699.36; R. T. McLay, \$405.70; E. C. Merkley, \$505.76; B. N. Messenger, \$1,412.43; J. R. Miller, \$1,028.62; J. A. F. Morin, \$448.75; M. R. Murphy, \$618.08; I. M. Murray, \$373.75; E. L. Nelson, \$403.63; W. J. Nelson, \$315.05; H. Noble, \$324; P. E. Fleming, \$933.05; I. F. Pooley, \$1,211.66; S. G. Prest, \$425.76; E. D. Racicot, \$750.72; A. C. Sargeant, \$534.68; D. W. Scott, \$333.35; J. Sheehan, \$349.70; R. W. Sher, \$546.15; W. E. Smallbone, \$1,393.34; L. E. Starke, \$1,372.94; W. Stevens, \$937.81; H. L. Stone, \$420; C. A. Tossel, \$360; J. E. P. Tracey, \$582.64; J. A. Veilleux, \$446; H. Vermette, \$447.80; G. A. Walker, \$350.19; T. Walters, \$852.94; S. G. Woods, \$323.05.

F *Cartage.* Partially offsetting this expenditure, the sum of \$21,966.67 was recovered (chiefly at the port of Montreal) and is included under Ordinary Revenue—Services and Service Fees.

Suppliers receiving \$5,000 or over: H. W. Bacon, Toronto, \$23,286.20; Burke and Wood, Ltd., Vancouver, \$5,798.20; Wilfrid Chalut, Montreal, \$5,842.50; R. J. Kimmel, Winnipeg, \$11,164.95; Laurin Express, Ltd., Montreal, \$9,299.15; Mainland Transfer Co., Ltd., Vancouver, \$5,614.40; St. Armand & Bergevin, Montreal, \$11,159.

G *Legal Expenses.* Lawyers receiving \$1,000 or over: S. H. Green, Winnipeg, \$4,273.30; Charles Russell and Co., Montreal and London, Eng., \$2,563.02.

H *Stamps and Labels.* Stamps and labels required for customs and excise purposes and law stamps, required under the provisions of the Exchequer Court Act, c. 34, R.S., and the Supreme Court Act, c. 35, R.S., are manufactured and furnished by the British American Bank Note Co., Ltd. (to which payment was made), under contract authorized by P.C. 3239 of December 22, 1934.

I *Guarantee Fund.* Paid to the Government Officers' Guarantee Fund.

J K *Temporary Buildings and New Harbour Boat, etc.* Expenditures were distributed as follows: construction of buildings, including fixed equipment, \$30,489.71; repairs and alterations, \$26,258.30; maintenance, \$18,633.95; construction of roads, \$890; completion of new patrol boat *Calabogie*, \$23,817.19; repairing and equipping harbour boats, \$2,686.60; professional and other special services, \$942.23; rentals, \$12,400.94; sundries, \$1.25.

Smith and Rhuland, Ltd., Lunenburg, completed its contract, amounting to \$34,042.59, for the construction of the harbour boat *Calabogie*. Payments in the current year were \$20,482.59.

Suppliers receiving \$5,000 or over: Maurice Boissonnault, Cantic, \$5,187.15; Prefabricated Homes Co., Montreal, \$6,680.

L *Sundries.* Expenditures were distributed as follows: commissions on sales of excise tax stamps, \$20,222.35; dating and numbering machines, \$9,940.49; fees for entering and clearing vessels and aeroplanes, \$2,251.50; laundry and towel service, \$1,440.95; maintenance of equipment, \$3,036.41; supplies and materials, \$5,667.10; miscellaneous items, \$2,747.94.

Suppliers receiving \$5,000 or over: Montreal Stock Exchange, \$5,589.75; Toronto Stock Exchange, \$14,321.99.

Vote 251 To provide for payment of expenses, law costs, refunds and awards arising out of seizures and charges of Contravention of Customs or Excise Laws.....	300,000 00
Expenditures	\$ 176,715 33

The expenditure comprises: analysts' fees, \$218.25; awards—informers, \$52,826.42; officers, \$66,061.36; court costs, \$1,123.38; general expenses, \$27,328.16; legal fees, \$16,021.19; miscellaneous, \$13,136.57.

Lawyers receiving \$1,000 or over: Hart Green, Winnipeg, \$4,063.30; Gordon R. Holmes, Charlottetown, \$1,485.24.

TAXATION DIVISION

Vote 252 General Administration, including authority to create positions and make appointments within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	627,167 00	669,931 75	669,931 75
Allotted from Vote 74, Salaries, etc.	80,368 29*	80,368 29	80,368 29
A Printing and Stationery	50,000 00	51,022 25	51,022 25
B Travelling Expenses	100,000 00	95,450 00	94,897 57
Telegrams and Telephones	4,000 00	5,400 00	5,146 25
C Express, Freight and Cartage	30,000 00	25,250 00	24,712 61
D Law Costs	20,000 00	16,200 00	16,193 92
E Sundries	12,000 00	18,800 00	18,771 54
F Canadian Bankers' Association	66,594 00	69,659 32	69,659 32
G Montreal City and District Savings Bank	934 00	2,156 25	2,156 25
H Advertising	45,000 00	1,825 43	1,825 43
	\$1,036,063 29	\$1,036,063 29	\$1,034,685 18

*This vote was supplemented by a transfer of this amount from Vote 74, Department of Finance (Section F) under authority of Treasury Board Minute, T.326656—1B., March 21, 1947.

As of March 31, 1947, there were 440 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Brown, F. H.			Currie, H. W.	2,580 00	
Deputy Minister	\$15,000 00		Dewar, C. A.	3,360 00	1,364 71
Elliott, C. F. Deputy			DeWolf, A. L.	2,940 00	
Minister (Dec. 1)	10,000 00	\$ 428 80	Doran, A. J.	2,820 00	
Sharp, R. Asst. Deputy			Dunlop, S. L.	2,400 00	
Minister (Administration)	6,900 00		Ellis, J. T.	3,540 00*	
Hogarth, H. C. Acting			Ethier, H.	2,580 00	
Asst. Deputy Minister			Falconer, J. F.	3,000 00	
(Administration)	5,580 00		Fell, J. M.	3,840 00	1,149 26
Fisher, W. S. Asst. Deputy			Field, E.	2,460 00	
Minister (Legal)	6,600 00		Fleming, B. H.	2,580 00	
Allan, G. A. S.	2,580 00		Forsyth, J. S.	3,120 00	548 82
Atkinson, G. M.	2,700 00		Goodhue, C. E.	4,080 00	
Beer, F. W.	3,240 00	356 65	Green, G. W.	3,360 00	
Behr, P. B.	2,820 00	1,810 00	Hauch, E. G.	3,360 00	
Belanger, M.	2,484 00*	635 18	Haydon, A. S.	3,480 00	
Bell, B. G.	3,120 00	539 51	Haywood, J. G.	2,820 00	1,906 84
Belleau, L. J. E.	4,200 00		Headley, G. W.	3,000 00	
Bernier, S. E. (transferred			Heyendal, F. G.	2,820 00	473 80
to Vote 254, Apr. 1) ...	3,480 00		Hobart, S. F.	3,240 00	
Bilton, C. S.	2,580 00		Hulbig, W. J.	4,200 00	363 25
Boivin, P.	4,380 00		Jackson, T. E.	2,580 00*	
Brown, J. L.	2,580 00*		Jessop, W. J.	3,000 00	520 47
Code, G. H.	4,680 00*		Kelley, W. B.	3,360 00	1,323 30
Cotter, C. H.	6,000 00*	2,504 19†	Kidd, G. A.	2,460 00*	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Kinley, M. L. (Dec. 5) ..	2,580 00*		Perkin, F. W. (May 6) ..	2,400 00	
Kirke, G. G.	2,940 00		Phillips, M. J. (Dec. 30) .	2,580 00	
Lefebvre, R. A.	3,120 00	461 60	Pickford, H. N.	2,820 00	1,135 01
Legris, G. M.	2,520 00		Pinnington, S. G.	3,000 00	832 83
Leslie, J.	2,544 00*		Potvin, J. P.	2,820 00	
Lewis, F. H.	6,000 00		Quigg, S.	4,200 00	
Linton, W. I.	3,300 00*		Renaud, A. M. J. (Sept. 16)	2,400 00*	
MacAdam, H. N.	3,540 00*		Robertson, D. M.	2,820 00	
MacKenzie, W. S.	3,120 00		Ross, I. G.	2,580 00	
MacLachy, E. S.	4,560 00*	812 80	Ross, J. A. L. (trans- ferred to Vote 254, June 1)	3,120 00	
MacPherson, J. A. C. ...	2,484 00		Ruddy, J. C.	3,600 00	
Main, C. G.	2,820 00	1,380 80	Russell, A. E.	3,900 00	509 69
Main, J. E.	3,300 00	2,748 89	Slater, W. J. V.	2,424 00*	
Marchand, J. G.	2,820 00		Sprott, M. F.	4,380 00	
Martin, N. K.	2,820 00		Thom, S. D.	4,200 00	
McCormack, P. M.	2,940 00		Thomas, E. W.	3,420 00*	825 36†
McEntyre, J. G.	4,380 00	1,658 41	Urquhart, J. R.	3,600 00	
McGrory, A. A.	4,740 00*	727 85	Valiquette, J. W.	2,820 00	
McLay, F. A.	2,580 00		Wallis, G. B.	2,880 00	
McMorrow, M. H.	2,580 00		Weatherdon, A. M.	2,700 00*	
McQuade, W. C.	3,000 00	2,261 31	Welby, C. J.	2,640 00	
McWatters, W. A.	2,400 00	1,907 53	Williamson, E. L. R. ...	2,580 00	
Milburn, H. H.	4,680 00*				
Montpetit, R. B.	2,580 00				
Murphy, W. J.	4,740 00				
Nixon, A. C.	3,360 00				

† These items include the amount of \$1,354.22 charged to Vote 254.

A Distributed as follows: printing, etc., \$22,895.45 and stationery, \$28,126.80 (including \$3,645.50 for the acquisition, inspection and repair of typewriters and adding machines and \$11,125.61 for rental of Hollerith Tabulating Equipment). Payments were made to the Department of Public Printing and Stationery.

B From this allotment were paid per diem allowances and expenses in connection with:—

(i) Board of Referees, Excess Profits Tax Act:—Chairman, Hon. Mr. Justice J. D. Hyndman (also Chairman, War Contracts Depreciation Board) at \$15 per day, \$4,275, expenses, \$883.78; Hon. Mr. Justice W. H. Harrison, expenses, \$94.14; members at \$50 per day: K. W. Dalglish, \$150, expenses, \$21; C. Elliott, \$100, expenses, \$20.30; C. P. Fell, \$100, expenses, \$21.60; at \$20 per day: C. A. Gray, \$6,000, expenses, \$801.54; at \$15 per day: T. N. Kirby (included under Vote 253); K. A. Mapp, \$5,750, expenses, \$1,876.67.

(ii) Advisory Committee, Wartime Salaries Order: Chairman Hon. Mr. Justice W. C. Ives at \$20 per day, \$4,980, expenses, \$2,127.88.

(iii) Independent Wartime Salaries Review Board:—members at \$15 per day and expenses: E. H. Adams, \$615; A. C. Campbell, \$585; L. B. Cordeau, \$345; S. L. Cork, \$570; A. Dawson, \$1,410; F. Fennell, \$2,316.44; G. C. Ferrie, \$442.50; A. Gagne, \$1,680; W. C. Hanson, \$1,110; H. C. Hodge, \$1,485; R. B. Hunter, \$585; W. W. MacIreith, \$2,297.05; A. W. Maguire, \$420; D. Matheson, \$1,545; A. McBride, \$600; T. Moore, \$367.50; T. Peacock, \$270; A. Robertson, \$1,605; E. J. Smith, \$645; F. L. Smith, \$2,483.91; F. E. Spooner, \$330; F. E. Watt, \$390.

The following employees, whose salary rates were under \$2,400 on March 31, 1947, or whose salaries were paid from other accounts, were paid travelling expenses of \$300 or over: C. M. Becksted, \$335.31; A. J. Braden, \$826.13; A. P. Cumming, \$479.96; J. C. Ellerton, \$501.70; W. N. Forbes, \$1,812.84; G. G. Hicks, \$390.72; W. R. Jackett (included under Department of Justice, Vote 96); J. M. Knott, \$633.13; J. F. Law, \$444.52; G. H. Magee, \$546.87; W. Near, \$1,256.58; J. E. Y. Ratelle, \$1,219.03; H. S. Taylor, \$391.32; L. E. Wilson, \$509.55; W. A. Wormington, \$747.26.

C Suppliers receiving \$5,000 or over: Canadian National Railways, \$12,476.82; Canadian Pacific Railway Co., \$11,406.01.

D Includes payments to: Charles Russell Co., London, Eng., \$12,499.94; Exchequer Court, law stamps, \$2,500.

E Includes payments to: Canadian Corps of Commissionaires, \$1,556.32; Might Directories, \$2,981.26; provinces—under agreements (dates in parentheses) in connection with succession duty assessment: Alberta (April 17, 1943), \$1,500; British Columbia (July 13, 1942), \$706.83; Manitoba (July 23, 1942), \$1,500.

P.C. 128/3290, August 2, 1946, authorized the appointment of Charles Stein as a Commissioner under Part II of the Inquiries Act, c. 99, R.S., to investigate and report upon the state and management of the Montreal District Office. The expenses of this investigation amounted to \$1,811.18, of which \$1,183.20 was paid to P. H. Shelton, official reporter.

P.C. 145 2990. July 18, 1946, authorized payments of \$784.91 to R. L. Harrison and \$1,745.20 to A. E. K. Bunnell in compensation for services rendered and in reimbursement of actual expenses incurred in preparing a report on the physical condition of the Tramways Division of the Nova Scotia Light and Power Company Limited.

F Under authority of P.C. 49/1031 of May 6, 1937, and P.C. 60/5872 of July 10, 1942, Canadian chartered banks are compensated through the Canadian Bankers' Association, for their services in receiving ownership certificates and collecting and remitting to the Receiver General of Canada the tax imposed under the Income War Tax Act, c. 97, R.S. as amended, in respect of dividends and interest payable to residents and non-residents of Canada as evidenced by coupons presented to the banks for payment.

Payments were as follows: Barclays Bank (Canada), \$121.30; Canadian Bank of Commerce, \$12,869.29; Banque Canadienne Nationale, \$4,068.58; Dominion Bank, \$2,901.58; Imperial Bank of Canada, \$3,308.20; Bank of Montreal, \$18,215.39; Bank of Nova Scotia, \$6,463.29; Banque Provinciale du Canada, \$1,657.11; Royal Bank of Canada, \$16,289.16; Bank of Toronto, \$3,765.42.

G Under authority of P.C. 58/1656 of March 3, 1942, the Montreal City and District Savings Bank is compensated for its services in connection with ownership certificates.

H Includes payments to R. C. Smith & Son, Limited, Toronto, of \$1,725.43.

Vote 253 Internal Inspection and Verification

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	406,293 00	406,293 00	393,524 60
Printing and Stationery	500 00	500 00	
A Travelling Expenses	30,000 00	30,000 00	12,819 76
Sundries	500 00	500 00	290 00
	<u>\$ 437,293 00</u>	<u>\$ 437,293 00</u>	<u>\$ 406,634 36</u>

As of March 31, 1947, there were 157 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Bullock, T. W., Asst. Deputy Minister (Assessing)	\$ 6,900 00	Eves, G. L.	2,700 00	MacKenzie, G. W. A.	3,000 00
Anderson, J. C.	3,240 00	Factor, A.	2,820 00	MacKinnon, W. M. .	3,720 00*
Andrews, R. E.	3,600 00	Farquharson, A. C. .	3,600 00	Marion, J. E.	2,520 00
Atkinson, W. A.	2,580 00	Fellowes, G. A.	3,240 00	Martin, E. D.	3,000 00
Ault, K. E. S.	2,580 00	Forsen, E. E.	2,700 00	Matley, E.	2,940 00
Baird, R. M.	3,480 00*	Gabriel, R. J.	2,424 00*	Mattar, G. C. M.	2,700 00
Barrett, G. W.	2,664 00*	Gilham, R. A.	3,600 00	McCorkle, R. G.	2,580 00
Benson, S. S. C.	2,544 00*	Gill, D. J.	3,360 00	McDougall, J. C.	2,544 00*
Bradley, L. D.	2,424 00*	Gingras, J. P. L.	2,424 00*	McMillan, E. L.	2,580 00
Browell, E. G.	2,424 00*	Gorman, V. R.	2,580 00	Meahan, F. C.	3,600 00
Browning, R. W.	2,820 00	Grace, G. J.	2,580 00	Mercier, H. A.	2,580 00
Bull, H. F.	3,600 00	Graham, G. J.	2,580 00	Michon, J. A.	3,240 00*
Burton, A. S.	2,400 00	Gray, A.	5,100 00	Oakes, E.	3,720 00
Cadieux, L.	2,700 00	Gruson, C. E.	3,240 00	Otterdahl, P. H.	3,360 00
Caldwell, H. G.	3,000 00	Harmer, J. F.	3,480 00	Parker, H. A.	3,600 00
Calver, B. W.	3,360 00	Hawkins, T. E.	2,400 00	Pereira, L. H.	3,000 00
Caulfield, C. W.	2,700 00	(Sept. 20)		Perry, V. F.	2,580 00
Cluffe, H. T.	2,940 00	Hawley, H. E.	2,940 00	Pinhey, H. F.	3,000 00
Collins, A. C.	3,000 00	Hayes, J. H.	3,720 00	Pook, D. R.	3,360 00
Connolly, E. C.	3,000 00	Henebery, M. F.	2,564 00*	Pyke, B.	3,600 00
Costello, D. J.	2,424 00*	Hyde, R. J. M.	2,700 00*	Quilley, D. A.	2,424 00*
Cotter, W. A.	2,424 00*	Illingworth, E.	3,120 00	Reeves, W. E.	2,820 00
Demers, J. C. T.	3,000 00	Irvine, I. R. W.	2,580 00	Robertson, C. R.	2,424 00
Driscoll, R.	2,520 00	Keefe, J. L.	2,700 00	(transferred to Vote 254, Edmonton Office, July 1)	
Driver, T. H.	2,400 00*	Kirby, T. N.	4,240 00*	Rogers, P. C.	3,000 00
Edwards, F. R.	2,424 00*	Knapp, G. L.	2,664 00*	Rounding, C. G.	3,360 00
Ellis, F. E.	2,424 00*	Lalonde, J. R.	2,544 00*	Russell, J. F.	3,600 00
		Locke, V. E.	2,940 00		
		MacKay, T. F.	3,600 00		

	Salary rate		Salary rate		Salary rate
Rutter, A.	2,424 00*	Stratton, G. A.	2,820 00	Whillans, R. J.	2,820 00
Scott, C. G.	2,700 00	Swift, R.	4,620 00*	Wilson, T. G.	2,820 00
Simpson, W. O.	5,100 00	Thompson, E. L.	2,664 00*	Wood, B.	5,280 00*
Skelton, G. F.	2,820 00	Vallance, A.	2,580 00	Wotton, F. F.	2,424 00*
Sproule, H. L.	2,580 00	Wheeler, W. B.	2,664 00*	Wrigglesworth, N. ..	3,000 00
Stethem, R. G. W. ..	2,700 00				

T. N. Kirby was paid a \$15 per diem allowance and received \$3,030, and travelling expenses, \$762.45, from Vote 252.

A Travelling expenses of \$300 or over were paid to: H. F. Bull, \$1,609.23; R. A. Gilham, \$2,909.65; E. L. McMillan, \$420.19; F. C. Meahan, \$1,976.61; E. Oakes, \$769.86; P. H. Otterdahl, \$1,003.54; R. Swift, \$1,745.84; B. Wood, \$1,761.67.

Vote 254 (and Vote 641, Further Supplementary Estimates) District Offices

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	10,369,826 00	10,459,326 00	10,459,326 00
Allocated from Vote 74, Salaries, etc.	516,272 42*	516,272 42	516,272 42
A Printing and Stationery	550,000 00	571,800 00	568,933 57
B Travelling Expenses	335,000 00	225,700 00	225,392 42
C Telegrams and Telephones	45,000 00	45,000 00	41,409 86
D Postage	346,000 00	337,500 00	336,924 69
E Law Costs	67,000 00	71,300 00	70,906 58
F Sundries	73,000 00	75,200 00	74,106 01
	<u>\$ 12,302,098 42</u>	<u>\$ 12,302,098 42</u>	<u>\$ 12,293,271 55</u>

*This vote was supplemented by a transfer of this amount from Vote 74, Department of Finance (Section F) under authority of Treasury Board Minutes, T.324463B., February 20, 1947, and T.326656-1B., March 21, 1947.

This vote was provided to meet the cost involved in District Offices in maintaining tax rolls, receiving and disposing of income tax returns and assessments of the Dominion, collecting moneys due the Crown and arrears due certain provinces in respect of income taxes, excess profits tax and succession duty, maintaining the necessary accounts and conducting investigations at the places of business of taxpayers or elsewhere.

As of March 31, 1947, there were 6,901 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

Salary rate		Salary rate		Salary rate	
Halifax:		Halifax—Concluded		Charlottetown:	
Bennett, H. T.	\$ 3,120 00*	MacLeod, W. D. ..	2,724 00*	Campbell, J. P.	2,520 00
Burris, S. A.	2,580 00	Mahen, J. A.	2,580 00*	Cosh, A. B.	3,000 00
Cameron, D. N.	2,580 00	Matheson, A.	2,580 00	Dixon, J. W.	3,120 00
Cameron, G. F.	2,580 00*	Matheson, W. A. ..	3,360 00*	Johnston, O. H.	2,544 00*
Cameron, M. P.	2,424 00*	McCalder, A. L. ..	2,700 00	Leard, J. R.	2,580 00
Carten, F. D.	2,400 00	McDonald, J. M. ..	3,240 00*	MacLean, R. W.	2,544 00*
Coffill, A. F.	3,600 00*	Proude, L. W.	2,820 00*	Ritchie, G. E.	3,720 00*
Collins, J. M.	2,580 00	Rhude, S. B.	3,000 00	Shannon, F. L.	2,424 00*
Conn, H. R.	2,724 00	Rice, W. S.		Saint John:	
Dickson, W.	4,200 00	(Nov. 16)	2,580 00	Belyea, J. E.	3,480 00*
Ells, D. W.	3,240 00*	Ross, J. H.	2,580 00	Brown, D. R.	3,240 00*
Grant, J. R.	2,424 00*	Rutherford, D. F. ..	3,480 00*	Burns, S. E.	2,820 00*
Hatfield, H. C.	2,580 00	Sherwell, G. E. F. .	2,424 00*	Carter, H. W.	2,544 00*
Holland, G. F.	2,484 00*	Silver, F. L.		Estabrook, F. J.	4,200 00
Howard, E.	2,424 00*	(Aug. 16)	3,240 00	Fudge, R. P.	2,700 00*
Hurst, M. D.	2,700 00	Taylor, E. A.	2,424 00*	Galbraith, B. H.	3,000 00
Kerr, G. F.	2,820 00*	Urquhart, H. D.	2,424 00*	Greig, J. P.	2,580 00*
King, F. A. F.	3,120 00*	Venner, H. S.	2,820 00*	Hamm, H. M.	2,424 00*
Lock, T. J.	2,424 00*	White, H. B.	2,664 00*	Hargreaves, S. S.	
MacCulloch, L. M. ..	2,520 00*	Wilson, J. M.	2,844 00*	(July 15)	2,880 00*
		Wilson, T. G.	2,820 00		

	Salary rate		Salary rate		Salary rate
<i>Saint John—Concluded</i>		<i>Montreal—Continued</i>		<i>Montreal—Continued</i>	
Hastings, A. L.	3,000 00*	Carphin, G. W. C. ..	3,060 00*	Gregoire, J. O.	3,000 00
Hubbard, D. G. S. ..	2,580 00	Casselman, A. F. ..	3,000 00	Gregory, N. V.	3,840 00*
Huestis, R. S.	2,544 00*	Castera, L.	3,120 00	Griffin, R. J.	2,580 00
Irvine, E. C.	2,580 00*	Chandler, H. L.	2,576 00*	Griffiths, J. O.	3,000 00
Jones, K. A.	2,580 00	Charlebois, J. M. ..	2,820 00	Guertin, L.	
Kerr, D. E.	2,580 00*	Charttrand, L.	2,424 00*	(Sept. 1)	2,400 00
Leck, H. L.	2,580 00*	Choquette, F.	2,940 00	Hamilton, L. F.	2,580 00
MacDonald, T. J. ..	3,300 00*	Church, E. J.	3,000 00	Handyside, K. A. ...	3,060 00*
Makenny, R. C.	2,520 00	Clifford, F. C.	2,592 00	Harkness, W. F. T. ..	
McFarlane, J. R. ...	2,580 00	Clooney, J. S.	2,424 00*	(Sept. 11)	2,520 00
McIntyre, W. J. ...	2,664 00*	Coates, T.	2,580 00	Hebert, G. P.	2,580 00
McMackin, W. E. ...	2,820 00*	Cote, P.	2,580 00	Heselton, H. T.	3,360 00*
McNulty, G. F.	2,580 00*	Cote, W. E.		Hickey, H. F.	2,820 00
Montgomery, C. D. ..	2,820 00*	(Dec. 12)	3,000 00	Holland, D. H.	3,000 00
Pugh, R. C.	2,664 00*	Coulombe, C.		Horn, S. Q. M.	3,000 00
Simms, S. M.	3,300 00*	(Nov. 1)	2,580 00	Howell, J. G.	3,600 00
Simon, W. J.	2,820 00*	Cousineau, M.	2,544 00*	Hudson, J. C.	2,580 00*
Spinney, E. B.	2,700 00	Cox, S. (May 16) ..	2,400 00	Jackson, F. H.	3,060 00*
Stay, E. G.	2,520 00	Cronin, L. T.	2,940 00	Jackson, G. M.	2,580 00
Trainor, W. P.	2,400 00*	Currie, T. S.	3,240 00	Jessop, W. J. (trans-	
Wetmore, C. R.	3,480 00*	Dahme, L.	3,000 00	ferred to Vote 252,	
Wright, P. C.	2,580 00*	Daly, J. F. J.		Apr. 1)	2,880 00
<i>Montreal:</i>		(Mar. 24)	2,580 00	Jordan, J.	3,480 00*
Adam, B. O.	3,000 00	Darrell, P. C.	2,580 00	Joubert, R.	4,620 00
Albert, B. L.	2,580 00*	David, C. E.	2,580 00*	Kavanagh, T. W. ...	2,580 00
Allan, D. S.	3,240 00*	Davidson, R. M. ...	3,480 00*	Kidd, F.	3,000 00
Allcorn, F. H.	3,060 00*	Davies, V. C.	2,820 00	Labbe, J. A.	3,120 00*
Allen, L. C.	4,680 00	DeGrandpre, J.		Labelle, J. Z.	3,840 00
Anderson, R.	3,420 00*	(Oct. 1)	3,000 00*	Laberge, M. R.	2,724 00*
Armitage, E. T. ...	3,000 00	Desautels, R.	3,000 00*	Laberge, R.	
Asselin, R.	3,000 00	Deschamps, G.	2,580 00	(Mar. 1)	2,580 00
Aubin, J. A. R.	2,424 00*	Deschenes, A. D. ...	2,520 00	LaForest, M.	2,580 00
Audet, D. W.	3,180 00*	Desmarais, M.	2,520 00	Lalumiere, E.	2,820 00
Bain, S. E. S.	3,000 00	Diamond, R. A. ...	2,580 00	Lamarche, J. A.	2,520 00
Bampton, E. C. S. ..	2,580 00	Doherty, M. G.	3,240 00	Lambert, J. H. G. ...	2,580 00
Barriere, R.		Donovan, N. P. ...	2,580 00*	LaRue, J. P.	2,940 00
(May 27)	3,360 00	Drouin, P. H.		Lavallee, L.	2,700 00
Beaunoyer, C. E. ...	2,580 00*	(Dec. 3)	3,240 00	Lavoie, H.	2,820 00
Beauregard, J. H. ...	3,120 00*	Ducharme, J. O. ...	2,700 00*	Lavoie, J. P.	2,580 00*
Belhumeur, D.	2,580 00	Dumas, R.	2,580 00	Leger, J. F. C.	2,580 00*
Bergevin, C. A.	3,060 00*	Dunsheath, J. W. ...	3,720 00*	Lemay, R.	3,120 00*
Bernier, C.	2,580 00	Dussault, R. J. L. ..		Lemoine, H. M.	2,696 00*
Bertrand, P.	2,580 00*	(Oct. 11)	2,580 00	Leonard, J. A.	2,940 00
Black, F. J.	2,580 00	Egan, F.	2,580 00	Leprohon, G. E.	4,140 00*
Black, J. (Dec. 16) ..	2,580 00	England, D. L. ...	3,540 00*	Lessard, J. R.	2,664 00*
Boivin, A.	3,060 00*	Filion, L.	3,240 00	Lewis, F.	2,580 00
Bonin, M. P.	3,060 00*	Fillion, M.	2,820 00	Lewis, R. E.	
Booth, C. L.	3,720 00*	Fillion, R.	2,400 00	(May 1)	2,760 00
Bouchard, P. E.		Flood, F. M.	2,820 00*	L'Heureux, J. A. ...	
(Jan. 20)	3,060 00	Foisy-Foley, L. ...	2,400 00*	(Mar. 1)	3,240 00
Bourassa, R.	3,360 00*	Forest, M. R. R. ...	3,060 00*	Lortie, G.	3,000 00
Bourdon, R.	2,940 00	Fournier, L. P. ...	3,720 00	Lumsden, R. C. ...	2,820 00
Boutin, A. E.	3,060 00*	Fox, J.	2,424 00*	Lynah, J. D.	2,484 00*
Boyer, S. P.	2,580 00	Fraser, J. W.	3,000 00	MacDonald, V.	2,580 00
Bray, A.	2,580 00*	Gaboury, F. J.	3,240 00	MacFarlane, J. R. ...	3,180 00*
Brodeur, G. W.	2,580 00	Gallagher, A. J. ...	3,000 00	Macfie, J. D.	3,240 00
Brodeur, R.	2,580 00	Gauthier, L. J. ...	3,240 00	Madge, F. K.	2,580 00*
Bulmer, A. M.		Gauthier, M.	2,580 00	Maheu, R.	
(Nov. 5)	3,000 00	Gavin, T. C.	2,940 00	(Dec. 12)	3,840 00
Bush, L. J.	3,600 00	Germain, J. D.	2,820 00*	Mansfield, G. H. ...	3,060 00*
Bussiere, J. G. A. ...	2,580 00	Gilmour, A. W.	4,320 00	Marien, J. (July 5) ..	2,400 00
Campeau, C. H. ...	2,940 00	Gordon, S. R.	2,496 00	Martin, J. B. V. ...	3,060 00*
Cardin, J. O.	3,240 00	Gould, T. B. C. ...	2,520 00	McCallum, T. E. ...	3,420 00*
Carlisle, L.	2,520 00	Graham, A. R.	2,580 00	McEntee, W. J. S. ...	3,720 00
Caron, L. A.	2,580 00*	Graham, G. D. H. ...	2,580 00*	McGinnis, R.	2,580 00
Caron, R.	2,580 00	Green, F.	2,400 00	McIntosh, A. J. A. ...	3,120 00*

	Salary rate		Salary rate		Salary rate
<i>Montreal—Continued</i>		<i>Montreal—Concluded</i>		<i>Quebec—Concluded</i>	
McLaughlin, D. J.	3,240 00	Roy, J. O.	3,600 00	Pouliot, J. L.	3,000 00
McMorrow, J. J.	5,400 00	Rufange, J. J.		Thivierge, J. A. ...	2,620 00*
McVitty, H. A. ...	2,520 00	(Mar. 1)	2,700 00	Thivierge, P. R.	
Melancon, J. R.		Russell, A. E.	3,000 00	(Dec. 5)	3,000 00
(Jan. 16)	3,000 00	(transferred to		Trudel, A. A.	2,460 00
Melvin, J. W.	3,000 00	Vote 252, Apr. 1)		Van Borren, L. H. .	2,940 00*
Molloy, S. G.	3,600 00	Ryan, J. B.		Varin, R.	2,820 00*
Morin, H.	2,580 00	(Mar. 15)	3,000 00	Villeneuve, P.	2,664 00*
Morrison, J. W.	4,140 00*	St. Louis, J. H. ...	3,000 00	Voyer, G. O.	2,424 00*
Mulhall, P. S.	3,000 00	Secord, J.	2,940 00	White, E.	2,580 00
Mullins, C. E.	3,480 00*	Senecal, R.	3,300 00*	<i>Belleville:</i>	
Murphy, W. T.	3,360 00*	Sidorchuck, M.	2,580 00	Elliott, E. W.	2,820 00*
Murray, S. J.	2,580 00	Sirois, J. (Nov. 16)	2,580 00	Graves, J. W.	2,724 00*
Nadeau, J.		Smith, G. T.	2,700 00*	Hinchey, R. R.	2,424 00*
(June 11)	3,360 00	Smith, R. F.	2,700 00*	Ketcheson, A. H. .	3,180 00*
Newton, T. C.	3,720 00*	Smyth, K. G.	2,580 00	MacDonald, C. H. .	2,724 00*
Nicholls, G. F.		Snushall, H. B.	3,420 00*	Maybee, D. E.	3,180 00*
(Jan. 1)	2,400 00	Stephenson, J. R. ...	3,000 00	Nolan, V. A.	2,820 00*
Norton, M.	2,700 00	Stewart, O. H.	3,720 00	Patrick, L. C.	2,940 00*
Nutt, P. K.	4,140 00*	Sybionak, A.	3,240 00*	Reid, K. L.	3,720 00
O'Brien, C. D. ...	3,720 00*	Taylor, E. A.	2,580 00	Roper, C. A.	2,424 00*
O'Keefe, J. F.	2,580 00	Taylor, L.	5,400 00	Rorabeck, M. D. ...	2,424 00*
Ostiguy, J. A.		Taylor, L. R.	3,840 00*	Shane, W. M.	2,424 00*
(Nov. 1)	3,000 00	Temple-Hill, C.	3,720 00*	Simmons, W. G. ...	2,424 00*
Packard, H. L.	3,060 00*	Theriault, J. A.	2,520 00	Stephenson, I.	2,580 00
Paquet, J. A. M.		Theriault, R. E. ...	2,580 00	Stiver, R.	2,580 00*
(June 22)	3,360 00	Therien, M. M.	2,580 00*	Watson, J.	3,240 00*
Paquin, J. W.	3,360 00	Thibodeau, E.	2,580 00	Weston, C. S.	2,580 00*
Pare, J.	2,580 00	Thomas, G.	3,000 00	<i>Fort William:</i>	
Parker, T. M.	2,940 00	Thompson, J. W.		Blennerhassett,	
Parkinson, H.	2,880 00	(Mar. 1)	2,580 00	W. A.	3,060 00*
Patenaude, G.	2,484 00*	Toupin, R.	2,700 00*	Faulkner, H. L. ...	2,820 00*
Paulet, A.	2,580 00	Tremblay, R.	2,580 00*	George, A. McD. ...	2,820 00
Perron, J. C. V. ...	3,060 00*	Trihey, K. M.	2,580 00	Hunter, J. C.	3,840 00*
Pitt, F. P.	3,120 00*	Turcot, J. (Jan. 1)	2,820 00	Menuz, G.	2,580 00*
Poirier, L. T.	3,060 00*	Turecot, L.	2,580 00*	Parsons, C. N.	
Poitras, E.	2,940 00	Turcot, W.	4,320 00*	(June 24)	2,400 00
Poliquin, J. A. R. .	3,360 00	Villeneuve, A. J. ...	2,544 00*	Patrick, E. R.	3,120 00*
Pollock, D.	2,820 00	Watt, W. R.	2,400 00	<i>Hamilton:</i>	
Pope, J. A.	3,720 00*	White, P. J.	2,580 00	Anderson, C. A. ...	2,580 00
Pounds, E. A.	3,600 00	Willcox, F.	3,240 00*	Arthur, H.	2,580 00
Poupart, R.	2,580 00	<i>Quebec:</i>		Asmussen, C. J. ...	3,240 00*
Powers, M. F.	2,820 00	Boivin, H.	2,664 00*	Baldwin, H. W. ...	3,120 00*
Price, J. V.		Bolduc, C. H.	3,480 00*	Best, R. A.	2,820 00*
(June 19)	3,000 00	Bolduc, J. D.	2,580 00	Billings, W.	2,580 00
Pridmore, W. H. ...	2,700 00	Bolduc, J. P.		Blythe, H. H.	2,520 00
Proulx, N.	3,240 00	(Mar. 21)	2,580 00	Bowman, H. S.	2,580 00
Prud'homme, F. X. .		Carpentier, G.	2,424 00*	Breckell, H. G.	2,940 00
(Oct. 23)	2,880 00	Carrier, C. W. K. .	3,600 00*	Brook, J.	2,580 00
Pugsley, P. G.	2,580 00	Clavet, R.	3,360 00*	Callaway, W. J. ...	5,820 00*
Punde, W.	2,580 00	Colley, G.	2,820 00*	Clancy, B. M.	3,120 00*
Quinn, G. A.	2,580 00	Cote, C. (June 18)	2,400 00*	Clancy, J. C.	2,820 00
Racine, J. H.	2,940 00	Coulonval, F.	4,200 00	Cockburn, T. A. ...	3,360 00*
Raymond, J. R. ...	3,060 00*	Desjardins, J. G. ...	2,520 00	Collins, R. A.	2,664 00*
Read, E. E.	3,240 00*	Faure, C. C.	3,060 00*	Green, J. N.	3,120 00*
Reavely, S. D.	4,140 00*	Gagnon, J. P.		Edwards, A. N. ...	2,580 00
Rheault, H.	2,820 00	(Oct. 15)	2,580 00*	Emerton, J. H. ...	3,240 00
Riopel, C. A.	3,360 00*	Gingras, L.	2,700 00	Euler, R. D.	3,240 00
Robert, R.	2,820 00	Gourdeau, G. R. ...	2,940 00*	Eyre, A.	2,520 00
Rechon, J. B.		Guimont, R.	2,700 00	Ferguson, R. J. ...	
(Aug. 22)	2,400 00	Hall, J.	3,480 00*	(Oct. 20)	2,580 00
Roll, B. (Jan. 30). .	3,480 00	Lachance, J. E. E..	3,240 00*	Fraser, C. G.	3,000 00
Rouleau, J. P.	3,060 00*	Leboef, G.	2,940 00*	French, G. F.	2,820 00
Rousseau, C.	2,580 00*	Lemieux, P.	2,820 00*	Fuller, R. S.	
Rowland, A. H.	6,600 00	Masson, J. M.	3,060 00*	(Dec. 1)	2,580 00
Roy, J. E.	2,520 00	Mathieu, F.	2,400 00*	Gentle, W. J.	2,580 00

	Salary rate		Salary rate		Salary rate
<i>Hamilton—Concluded</i>		<i>Kingston—Concluded</i>		<i>Ottawa—Continued</i>	
Grant, W. G.	2,400 00	Nicholson, W. J. .	2,820 00*	Bogart, A. N.	2,424 00*
Greenwell, A. H. .	3,060 00*	Porter, H. L.	3,060 00*	Bond, S. R.	2,820 00
Hamilton, D. I. .	2,820 00	Robinson, G. M. .	2,820 00*	Boyd, H. E.	1,500 00*
Hartog, V.	2,820 00	Wallis, E. A.	2,580 00	Bullock, K. W. .	2,580 00
Hewitson, H. O. .	2,580 00	<i>London:</i>		Burkholder, L. C. .	2,484 00*
Hoyle, R.	3,240 00*	Adams, A. E.	3,120 00	Cluff, G. J.	2,520 00
Hunt, W. H.	3,000 00	Arnold, K. A.	2,580 00*	Cullinan, C. B. .	3,600 00*
Ironside, J. O.	2,580 00	Bevan, A. R.	3,000 00	Delacourt, A. F. .	3,000 00
James, B. R.		Blandford, G. D. A.	3,120 00*	Deslauriers, L. .	2,484 00*
(Jan. 16)	2,580 00*	Booth, R. S.	3,240 00	Dick, P. G.	2,580 00*
King, E. C.	2,424 00*	Carom, F. P.	3,000 00	Dunn, J. J.	2,424 00*
Leckie, J. H.	3,000 00	Charlton, J. H. .	2,580 00	Ellis, D. L.	2,400 00
Long, A. I.	2,580 00	Crich, H. E.	2,400 00	Favrot, E. P.	2,580 00*
Madden, M. R. .	3,360 00*	Dickinson, J. M. .	3,240 00	Fellowes, K.	5,820 00*
McGrogan, H. R. .	2,700 00	Donnelly, T. E.	3,000 00	Findlay, W. F. .	4,140 00*
McMichael, J. C. .	3,084 00*	Donohue, M. F. .	2,700 00	Gamble, J. M. C. .	3,240 00
Mellor, H. F.	3,120 00*	Douglas, A. J.	3,000 00	Garland, S.	3,240 00
Merced, D. A. N. .	2,820 00	Doyle, J. L.	2,664 00*	Gorman, H. Z.	2,400 00
Meyer, T. H.	2,580 00	Ellis, A. O.	4,500 00*	Gossage, C. W. .	2,940 00
Mills, S. A.	2,400 00	Ferguson, A. H. .	2,700 00*	Hagan, B. G.	2,580 00
Mitchell, N.	2,580 00	Flood, N. M.	2,580 00	Henderson, G. C. .	2,724 00*
Moore, T. G.	3,240 00	Goodbourn, W. A. .	3,000 00	Holme, C.	2,940 00
Morrissey, J. R. .	3,240 00	Gorman, J. P.	2,664 00*	Hopper, A. L.	2,580 00*
Nelson, R. W.	2,580 00	Grandin, F.	2,520 00	Humphreys, F. A. .	3,480 00*
Newlands, T. J. .	4,500 00*	Greenlees, F. H. .	2,580 00	Ingersoll, H. K. .	2,700 00*
Newlands, W.	2,580 00	Gregory, E. T.	3,480 00	Jean, J. A. M. .	2,820 00*
Nicholson, Walter.	3,600 00	Grose, J. C.	2,940 00	Jones, J. O.	3,850 00*
Nicholson, William	3,360 00*	Hanson, C. G.	2,520 00	Keilty, J. C.	2,580 00*
Nilsson, F. D.		Hodgins, M. H. .	2,580 00	Keyes, P. F.	2,580 00
(Oct. 16)	2,580 00	Hunter, W. E.	2,580 00	Lachance, L. H. .	2,580 00*
North, R. J. B. .		Karley, H. H.	3,000 00	Laverdure, J. M. .	3,240 00*
(Dec. 6)	2,820 00	Kennedy, J. C.		Leach, W. R.	3,060 00*
Noxon, A. G.	2,580 00	(Sept. 11)	2,760 00	Lemieux, C. E. .	3,000 00
O'Neil, T.	3,060 00	Leyden, C.	3,720 00	Lewis, J. R.	
Orford, W. M.	2,520 00	McArthur, C.	2,400 00	(May 25)	2,880 00
O'Sullivan, J. E. .	2,580 00	McKenzie, J. D. .	2,520 00	MacKenzie, A. T. .	2,820 00*
Parker, A. J.	2,400 00	McKercher, J. A. .	2,424 00*	Matheson, H. M. .	3,360 00*
Phillips, T. B.	2,520 00	McLachlin, D. A. .		McLaughlin, D. D.	2,424 00
Pierce, G. D.	2,424 00*	(Aug. 30)	2,400 00	Munroe, A. F.	3,000 00
Precious, E. M. .	2,520 00	Morgan, H. G.	3,240 00	Neville, B.	2,460 00*
Reeves, J. S.	4,140 00	Nelson, L. R.	3,060 00*	O'Connor, A. E. .	2,700 00*
Rellinger, L. F. .	2,580 00	O'Donnell, W. T. .	3,000 00	Ouellette, R. S. .	3,060 00*
Richardson, H. A. .	2,820 00	Oliver, C. F.	2,940 00	Pack, F. L.	2,700 00*
Robins, F. C.	2,520 00	Orr, H. I.	5,520 00	Patenaude, J. C. R.	2,820 00*
Schierholtz, E. G. .	3,480 00	Perry, C. E.	2,424 00*	Perrott, F. R.	3,480 00*
Scott, G. B.	2,640 00*	Robson, E. M.	2,604 00*	Peters, N.	3,060 00*
Sloan, G. O.	2,580 00*	Rowden, R. S. M. .	3,000 00	Phair, T. H.	2,580 00*
Smith, K. H.	3,060 00*	Rudd, D. S.	3,000 00	Pihl, E.	2,820 00
Taylor, N. E.	2,820 00	Savage, R.	2,580 00	Proctor, A. T.	
Thompson, W. A. .	2,400 00	Sedgwick, A. V. .	3,360 00*	(May 29)	2,520 00
Weaver, A.	2,820 00	Snyder, M. S.	3,240 00*	Rawlings, J.	2,424 00*
Webb, D. L.	2,400 00	Vair, H. H.	3,000 00	Reinhardt, G. H. .	2,580 00*
Williams, F. J.	2,820 00	Weeks, R. E.	2,520 00	Rice, G. P.	3,360 00*
Wilcox, G. H.	2,820 00	Weir, G. C.	2,820 00	Robillard, J. T. L.	2,560 00
Woolcott, A. O. .	2,580 00	Weldon, F. J.	3,240 00*	Ross, J. A. L.	3,240 00*
Wren, J.	3,360 00*	Wigle, J. T. N.	3,720 00*	Sharpe, H.	2,580 00*
<i>Kingston:</i>		Woolley, A. C.	3,000 00	Stephenson, J. J. .	3,240 00*
Carson, G. E.	3,840 00*	<i>Ottawa:</i>		Tait, H. R.	2,580 00
Cheeseman, H. G. .	2,424 00*	Allison, A. A.	2,544 00*	Taylor, A. W. S. .	2,820 00*
Courneya, J. A. .	2,424 00*	Ardouin, F. G.	3,240 00*	Tobin, J. R.	2,580 00*
Haffner, F. A.	2,940 00*	Ashe, E. L.	2,484 00*	Turgeon, E.	3,480 00*
Hepburn, H. H. .	2,424 00*	Barker, J. H.	4,080 00	Van Dusen, F. L. .	3,240 00*
Juby, H. W.	2,424 00*	Bernier, S. E.	3,720 00*	Villeneuve, W. M. .	2,700 00*
Lawrence, R. J. .	2,724 00*	Bertrand, J. G. S. .		Watson, G. J.	2,544 00*
McNally, J. E.	2,664 00*	(Dec. 12)	2,664 00*		
McNeely, W. A. .	2,580 00*				

	Salary rate		Salary rate		Salary rate
<i>Ottawa—Concluded</i>		<i>Toronto—Continued</i>		<i>Toronto—Continued</i>	
Whittaker, J. K. . .	2,424 00*	Fraser, W. B. J. . .	3,000 00	MacLellan, J. A. K. . .	2,424 00*
Wilson, A. A. . . .	2,580 00	Frith, M. L.	2,940 00	MacNeill, C. I. . . .	2,820 00
Zimmerman, D. . .		Gallagher, J.	2,580 00	Mann, A. E.	3,240 00
(Oct. 10)	2,580 00	Gellatly, M. R. . . .	3,240 00	Marshall, J. E. . . .	2,700 00
<i>Toronto:</i>		Goulding, J.	2,820 00	Massie, W. H.	3,000 00
Abbs, F. G.	2,520 00	Graham, C. N.	2,580 00	Maynard, A. H. . . .	3,060 00*
Adam, W. H.	3,480 00*	Graham, F. J.	4,800 00*	McCann, J. E.	3,000 00
Addison, W. F. . .	2,820 00	Gray, R. W.	2,820 00	McCarthy, F. W. . . .	3,600 00
Ahara, R. L.	3,720 00*	Grundy, H. R.	3,240 00	McDonald, G. C. . . .	3,600 00
Alexander, R. C. . .	3,120 00*	Guest, W. G. D. . . .	3,120 00	McDonald, J. A. . . .	3,720 00*
Alexander, W. K. . .	2,820 00	Haldi, M. R.	2,520 00	McDonald, John A. . .	2,424 00*
Alien, R. O.	3,120 00*	Halliwell, A.	2,580 00	McDonald, T. A. . . .	3,600 00
Allward, H.	2,760 00*	Harrington, B. . . .	2,520 00	McDowell, C.	2,520 00
Anderson, J. A. . . .	2,940 00*	Hawkins, G. S. . . .	2,520 00	McEwen, R. E.	3,240 00
Arthur F. J.	3,300 00*	Hawley, J. S.	3,240 00	McGinn, A. J.	2,580 00
Bailey, H. A.	2,520 00	Hendricks, A. H. . .	2,580 00	McGovern, P. C. . . .	
Baillie, G. A. . . .		Henry, C. E.	2,580 00	(May 26)	2,400 00
(April 6)	3,480 00	Hetherington, A. S. .	3,720 00*	McKenzie, N. D. . . .	2,580 00
Baldwin, W. S. . . .	2,580 00	Hislop, D. W.	2,700 00	McLachlan, D. G. . . .	3,600 00
Banning, C. R. . . .	3,120 00	Hopkins, F. P.	3,180 00	McLachlin, A. H. . . .	4,140 00*
Barclay, G. F. . . .	3,360 00	Horne, A. C. W. . . .	3,360 00*	McLaughlin, W. R. . .	2,580 00
Baron, A.	2,580 00	Hough, W. M.	2,940 00	McLean, M. S.	3,240 00
Barrett, E. A. . . .	3,240 00	Houghton, F. B. . . .		McLeod, N. R.	3,240 00
Bartlett, H. F. . . .	3,120 00	(July 1)	2,520 00	McMillan, A. L. . . .	3,240 00*
Beattie, C. M. . . .	3,240 00	Hume, J. S.	3,120 00	Messias, V. F.	2,520 00
Beer, F. G.	5,040 00	Hunt, A. M.	3,480 00*	Mitchell, J. L.	2,520 00
Bell, W. C.	2,580 00	Hunter, C. J.	3,360 00	Montgomery, S. . . .	2,580 00
Bond, F.	2,520 00	Hunter, E. J.	2,424 00*	Morton, H.	2,940 00
Bonner, W. G. . . .	2,520 00	Husband O. C.	2,520 00*	Muir, J. E.	
Brechbill, P. W. . .	2,580 00	Hutchison, A.	5,100 00	(Jan. 18)	4,140 00
Broley, N. F.	2,700 00	Innes, J. S.	3,000 00	Murphy, M. H.	2,580 00
Brothers, W. G. . . .	2,424 00*	Inrig, W. D.	3,840 00	Nelson, F. H.	2,580 00
Buck, A. A.	2,520 00	Jeffery, H. J.	3,360 00*	Nelson, W. M.	2,520 00*
Cameron, R. L. . . .	2,940 00	Jennings, R. G. . . .	2,580 00	Newall, B. B.	3,120 00*
Campbell, A. D. . . .	3,240 00	Johnson, F. J.	3,240 00	Newfeld, J. A.	3,000 00
Campbell, D. W. . .	2,580 00	Johnson, G. H. . . .	3,240 00	Nuttall, H. W.	2,940 00
Chamberlain, T. S. .	2,580 00	Johnson, R. J. . . .	2,580 00	O'Reilly, J.	2,784 00*
Clark, H. H.	2,820 00	Jones, D. G.	2,940 00	Osborne, E. G.	2,580 00
Clark, N. W.		Keith, A. G. G. . . .	2,520 00	Page, R. H. C.	3,240 00
(Nov. 16)	2,820 00	Kemp, E. N.	3,120 00	Pagendam, W.	2,700 00
Collins, G. R. . . .	2,580 00	Kent, A. E.	2,424 00*	Paterson, H. D. . . .	6,600 00
Coulter, D. M. . . .	3,840 00*	Kirk, R.	3,000 00	Paton, D. W.	2,760 00
Crawley, N. L. . . .	3,000 00	Laing, J. M.	2,700 00	Patrick, G. M.	3,360 00*
Dales, W. M.	2,520 00	Lambert, J. F.	3,960 00*	Penson, G. A.	2,580 00
Devey, C. H. R. . . .	2,880 00	Lancaster, J. S. . . .	2,580 00	Pindar, W. R.	2,700 00
Devine, L. N.	2,580 00	Langstone, T. W. . .	3,360 00*	Rae, R. B.	2,940 00
Diegel, C. E.	2,940 00	Larkin, S.	2,700 00	Ramsden, F. F. . . .	2,580 00
Dimma, W. R. . . .	2,400 00	Lawrence, D. A. . . .	2,940 00	Rannie, C. A.	3,000 00
Down, A. A.	2,820 00*	Leslie, E. C. H. . . .	3,120 00	Reesor, W. R.	2,580 00
Duff, J.	3,000 00	L'Esperance, O. P. . .		Reid, W. D.	2,820 00
Duncan-Clark, R. M.	2,520 00*	(Jan. 21)	3,000 00	Ridge, E. A.	2,580 00
Duncanson, C. R. . .	2,940 00	Lester, E. H. H. . . .	2,580 00	Ritchie, P. R. A. . . .	2,400 00
Dunkley, H. W. . . .	3,480 00*	Lewis, R. N.	3,720 00*	Roberts, J.	5,400 00
Ellis, G. C.	2,580 00	Lewthwaite, E. E. . .	2,460 00	Robertson, J. A. . . .	2,820 00
Emerson, G. F. . . .	2,820 00	Lugsdin, W. R. . . .	3,240 00	Robinson, W. E. . . .	3,000 00
Falconer, D. R. . . .	3,000 00	Lye, H. M.	2,820 00	Ronaldson, T. S. . . .	3,000 00
Farrell, G. S.	2,580 00	Lynch, B.	2,700 00	Rooney, H. E.	2,580 00
Ferris, F. L.	2,580 00	Lyon, W. H.		Roschman, E. L. . . .	2,520 00
Fickes, R. H.	3,720 00*	(Nov. 23)	2,580 00	Sampson, L. H.	3,000 00
Finlayson, J. R. . .	3,000 00	MacDonald, G. G. . .	3,240 00	Sanderson, G. W. . . .	2,940 00
Fitzgerald, E. R. . .		MacDonald, J. P. . . .	3,240 00	Scott, N. R.	2,940 00
(Mar. 30)	2,580 00	MacDonald, W. D. . .	2,520 00	Simmons, C. E. . . .	3,120 00
Flynn, W. B.	2,580 00	MacDonnell,		Simons, A. G.	2,580 00
Foley, C. L.	2,520 00	R. B. G.	2,700 00	Slaney, H. V. E. . . .	3,000 00
Fox, L. R.	2,520 00	MacKenzie, C. H. . .	2,580 00	Smith, G. P.	2,580 00
		MacKenzie, L. V. . .	3,240 00*	Spence, G. L.	3,000 00

	Salary rate		Salary rate		Salary rate
Toronto—Concluded		Winnipeg—Continued		Winnipeg—Concluded	
Spindole, E.	2,520 00*	Fleming, J.	3,060 00	Smith, M. W.	3,060 00*
Staples, W. A.	3,600 00	Fletcher, R. V.		Stark, R. S.	2,580 00
Stewart, G. A.	3,300 00*	(Aug. 16)	3,360 00	Thomas, E. W.	
Sues, J. H.	2,400 00	Grant, W. C. N. ..	4,500 00	(transferred to	
Taylor, F. L.	3,240 00	Gross, A. F. E.		Vote 252, Jan. 15)	3,420 00
Taylor, J. E.	2,700 00	(Mar. 1)	3,420 00	Thomas, P. D. D. ..	2,580 00
Thomson, J. M.	2,580 00	Hallatt, E. H.	2,700 00	Thompson, D. B. ..	2,724 00*
Todd, A. R.	3,000 00	Hardy, C. R.	2,580 00	Thompson, S. E. ..	2,520 00
Todd, A. S.	2,580 00	Hay, A.	3,360 00	Thomson, J. W. ..	2,580 00*
Toman, L. K.	3,240 00	Hemmeon, A. J.		Vause, T. R.	2,424 00*
Turner, T. W.	3,360 00*	(July 5)	3,900 00	Wadge, W. O.	3,240 00*
Tyndall, C. L.	4,320 00*	Hetherington, W. G.	2,520 00	Waldon, R. H. G.	
Valmond, E.	2,820 00	Heyser, E. A.	2,580 00	(Nov. 14)	3,240 00*
Vint, R. R.	2,580 00	Horsington, J.	2,520 00	Watson, R. M.	2,544 00*
Waddell, N.	2,580 00	Howlett, B. J.	2,580 00	Weaver, L.	3,360 00*
Wade, J. S.	2,820 00	Hutton, J. T.	2,580 00	White, R. R.	3,000 00*
Wait, R. J.	3,360 00	Ingram, L.	2,424 00	Williams, L. A. ..	2,580 00*
Webb, P. F.	2,700 00	Iverach, J. A.	2,580 00	Wimmer, A. P.	2,700 00*
Weismiller, H. D. ..	2,820 00	Jackson, T. C.	3,360 00	Wookey, H. J.	3,720 00*
Wesson, C. E.	3,240 00	Johnson, J. E.	2,580 00	Wylie, J.	3,300 00*
White, D. G.		Johnston, L. H. ..	3,720 00	Regina:	
(Aug. 1)	3,240 00	Jones, H. H.	2,580 00	Anderson, M. H. ..	3,180 00*
White, G. C.	3,240 00	King, R. M.	2,580 00	Arnall, W. J.	2,580 00
Willis, J. V.	2,820 00	Kinniburgh, W. A. .	3,840 00	Cullum-Bird, E. ..	3,000 00
Willmot, C. R.	2,520 00	Kirby, R. R.	2,424 00	Flaman, J.	2,424 00*
Wilson, G.	2,940 00	Lawrie, R. P.	3,240 00	Flynn, E. G.	3,000 00*
Winkie, G.	2,820 00	Leslie, W.	2,820 00*	Hall, B.	2,544 00*
Wodehouse, M. E.		Lillie, J.	3,120 00*	Harrison, J. E.	2,544 00*
(Sept. 10)	2,640 00	Lowery, E. W.	5,340 00	Hayward, R.	2,580 00*
Woodley, R. G.	3,720 00	MacDonald, W. S. ..	2,820 00	Hing, H.	3,060 00*
Wright, R. A.	2,580 00	Matthews, H. W. ..	2,580 00*	Holton, H. S.	2,580 00*
Winnipeg:		McBride, H.	2,424 00*	Horne, R. B. W. ..	2,700 00*
Abbott, J. W.		McFetridge, W. J. .	2,544 00*	Johnson, M. H.	3,060 00*
(May 28)	2,880 00	McIntosh, W. F. ..	3,060 00*	Kerr, E. T.	2,664 00*
Baker, W. H.	3,000 00	McKay, M. E.	3,240 00*	Kjeldson, J. A. ..	2,424 00*
Ball, G. R.	2,724 00*	McKerchar, D. S. ..	2,700 00*	Laban, A. V.	
Black, A.	2,580 00	McQuillan, N. I. ..	2,724 00*	(Jan. 1)	2,580 00
Black, D. J.	2,820 00	McVittie, D. E. ..	3,420 00*	MacRae, H. A. F. .	2,520 00
Broadfoot, R. H. ..	2,424 00*	Merrett, H. O.	2,580 00	Martin, W. W.	2,820 00*
Bruce, A. L.	2,544 00*	Mills, A. (transferred		Melynychuk, M. J. .	2,424 00*
Burgess, H. C.	3,720 00*	to Vancouver,		Menzies, J. A.	2,580 00*
Burns, J. P.	2,544 00*	June 1)	2,880 00	Millard, H. J.	2,580 00
Bushby, A.	3,240 00*	Mills, G.	2,700 00	Miller, A. J.	2,424 00
Caldwell, J.	2,424 00*	Moncrieff, F. C.		Muirhead, L. T. ..	3,000 00
Carson, J. C. M. ..	2,520 00	(Oct. 16)	3,000 00	Peirson, C. R.	2,580 00
Chudleigh, H. E. ..	3,420 00*	Mooney, O. W.	3,240 00*	Preston, K. J.	2,580 00
Code, W. A.	2,580 00	Morrison, W. J. S. .	2,580 00	Prociuk, G. W.	2,424 00*
Coop, N.	2,580 00	Munro, G. F.	3,480 00*	Rooke, G. (Mar. 14)	2,580 00
Costello, D. J.	2,580 00*	Murray, C.	2,520 00	Scherle, J. F.	2,424 00*
Crowe, J. W.		Neil, A. V.	3,720 00*	Schmidt, P.	2,424 00*
(Oct. 1)	3,000 00	Nicol, M. J.	3,180 00*	Schroeder, F. W. ..	3,060 00*
Dell, C. E.	2,580 00	Nixon, S.	2,424 00*	Searle, G. E.	2,520 00*
Dickin, F.	2,400 00	Notman, J.	3,060 00*	Stone, C. V.	2,424 00*
Dott, R. M. M.	3,240 00	Partridge, H. R.	3,240 00	Tissot, L. J.	2,580 00
Edmondson, W.	3,000 00	Pawlik, A. G.	3,420 00*	Wahn, E. A.	2,580 00
Ellerton, S. T. J. ..	2,820 00	Pench, G. F.	2,400 00	Saskatoon:	
Ellis, J. T. (trans-		Purkis, L. G.	2,580 00*	Ayton, C. H.	3,720 00*
ferred to Vote 252,		Rampton, C. A.	3,000 00	Barclay, J. H.	2,424 00*
Apr. 1)	2,640 00	Robinson, A. T.	2,520 00	Barton, H. B.	2,664 00*
Essex, G.	2,544 00	Sanders, J. C.	3,000 00	Breese, A. E. S.	2,964 00*
Falconer, J. S.	2,520 00	Scott, C. J.	3,120 00*	Christie, R. P.	2,544 00*
Ferland, J. A.	2,424 00	Scrimgeour, G. C. .	3,000 00	Farley, H. K.	2,820 00*
Fewings, A. E.	3,060 00	Simpson, N. G.		Forrest, J. N.	2,664 00*
Finnbogason, G.	2,580 00	(Oct. 3)	2,820 00	Guthrie, A.	2,424 00*

PUBLIC ACCOUNTS: PART II

	Salary rate		Salary rate		Salary rate
Saskatoon—Concluded		Edmonton—Concluded		Vancouver—Continued	
Hamer, W. S.	2,580 00*	Cockburn, R. M. .	3,000 00	Chidwick, C. R. . .	3,360 00*
Horne, A. J.	2,580 00*	Cockroft, H. W. .	2,424 00*	Clark, K. G.	
Jenkin, J. A.	2,544 00*	Cowley, P.	2,820 00*	(Dec. 11)	3,360 00
King, C. C.	2,544 00*	Denney, C. D.	2,424 00*	Clery, W. V. P. . .	3,000 00*
MacMillan, R. W. .	2,700 00*	Dowdell, E.	2,724 00*	Colly, J. B.	3,060 00*
Mauchel, S. J.	3,000 00*	Engberg, H. A. . .	2,580 00*	Coutts, W. K.	
McCormick, G. B. .	2,424 00*	Fairbrother, P. A. .	2,424 00*	(May 5)	2,640 00
McFadyen, J. B. . .	3,120 00*	Fowler, D. H.		Cresswell, C. F. . .	2,580 00
Morrison, G. E.	2,700 00*	(July 1)	2,400 00	Crowe, R. G.	3,000 00*
Parkinson, R. E. . .	2,400 00*	Gardner, C. J.	2,424 00*	Darrell, P. C.	2,580 00
Rae, R. H.	2,424 00*	Greason, D. E.	2,580 00	Deakin, E. R.	2,424 00*
Turner, N. C.	2,820 00*	Hall, C. J.	2,424 00*	d'Easum, R. E.	2,580 00*
Calgary:		Hutton, I. H.	2,544 00*	Derham-Wilford, E.	3,000 00*
Alexander, R. D. . .	2,520 00*	Jewett, T. W. A. . .	2,820 00*	Devlin, B. J.	2,580 00*
Bailey, W. H.	3,720 00*	Kellas, M. A.	3,204 00*	Dockerill, P. F.	2,580 00
Barton, W. I.	2,424 00*	Knott, J. E.	2,544 00*	Driedger, C. J. . .	2,580 00
Byers, J. C.	3,000 00	Ladler, A. E.	3,360 00*	Drummond, D. A. .	3,060 00*
(transferred to Vancouver, Oct. 17)		MacDonald, H. A. .	2,544 00*	Drummond, L. S. .	3,240 00*
Campbell, B.	2,424 00*	Marshall, S. F. . .	2,580 00	Edwardson, H. W. .	3,720 00
Craig, D. C.	4,200 00	Martyn, E. L.	2,424 00*	Findlay, J.	3,240 00*
Donahue, V. L.	2,580 00	Morin, A. E.	2,424 00*	Findlay, W.	3,240 00*
Donald, T. B.	2,580 00	Morris, N. A.	3,000 00*	Forsyth, W. E. . .	2,940 00
Duffie, H. M.	2,580 00*	Nicholson, R. H. .	3,120 00*	Fox, J. H. M.	2,424 00*
Fabris, P.	3,060 00*	Northfield, G. W. .	4,200 00	Frampton, R. A. .	2,820 00
Foster, O. L.	2,424 00*	Paterson, G. P.	2,424 00*	Gammie, A. M. . .	3,120 00*
Hall, L. S.	2,520 00*	Powers, R. E.	2,424 00*	Gibbs, C.	2,544 00*
Halton, J. W.	2,580 00*	Rhyason, D. A. . .	2,424 00*	Godfrey, R. P.	
Hardy, A. L.	2,424 00*	Rintoul, F. W.	3,420 00*	(Dec. 4)	3,120 00
Hughes, P. J.	2,940 00*	Robertson, C. R. .	3,024 00*	Goepl, M. P.	
Irvine, J. R.	2,424 00*	Shute, R. A.	2,724 00*	(Nov. 16)	2,580 00
Johnston, A. V.	3,060 00*	Stewart, G. W.	3,000 00	Golumbia, S. P. . .	4,140 00*
Jones, H. D.	2,520 00*	Taylor, H. U.	2,424 00*	Grant, A.	2,424 00*
Larbaletier, C. H. .	3,120 00*	Thivierge, W. A. .	2,724 00*	Hale, A. F.	3,240 00*
McGovern, L. M. . .	2,580 00	Thomson, G. D. . .	2,424 00*	Hampton, J. S. . .	2,580 00
Morrice, A.	3,000 00	Thomson, R. D. . .	3,120 00*	Hayter, A. W.	3,360 00*
Nelson, S. S.	3,120 00*	Westlin, E. K.	2,580 00*	Herbert, H. F.	3,240 00*
Nobbs, W.	3,000 00*	Wharton, A. N. . .	3,060 00*	Heyes, E. A.	2,580 00*
Ontkes, L. H.	2,424 00*	Vancouver:		Hockin, D. M.	
Paterson, A.	3,240 00*	Adams, A. F.	3,000 00*	(Oct. 11)	2,520 00*
Peebles, J. W.	2,400 00	Adshad, R. W. . .	2,700 00*	Holman, K. S. . . .	2,580 00
Quinney, J. W.	2,664 00*	Allan, A. H.	2,580 00	Hoskin, S. L.	
Roberts, F. A.	3,360 00*	Andrews, S. V.	2,580 00*	(Nov. 22)	2,400 00
Sasseville, J. S. . .	2,580 00*	Bain, R. M.	3,240 00*	Hudson, D. B.	3,000 00*
Saunders, A. L. W. .	2,580 00	Barracough, C. E. .	2,580 00*	Jacquest, F.	2,580 00
Seville, L. L.	2,424 00*	Blain, W. A.	2,424 00*	Johnson, H.	2,820 00*
Sharp, D. R. J.	2,580 00*	Boulton, C. E.	2,580 00	Johnson, N.	3,240 00
Shea, W. R.	2,724 00*	Boulton, O. J.	2,580 00	Jones, K. R.	2,580 00
Shedden, D. K.	2,520 00*	Bowes, H. E.		Jones, T. E.	2,580 00
Shulman, L. W. . .	3,000 00*	(Oct. 23)	2,940 00	Kusch, L. D.	
Smith, G. C.	2,424 00*	Briggs, W. G.		(June 22)	2,520 00
Sparrow, H. C.	3,360 00*	(Nov. 12)	3,360 00*	Laundy, C. E.	3,120 00
Speerstra, J. W. . .	2,424 00*	Brown, C. R.	4,380 00	Leckie, K. M.	2,580 00*
Stuart, W. R. B. . .	2,580 00*	Brown, H. P.	2,424 00*	Legg, E. G.	2,580 00
Sutherland, H. R. .	2,664 00*	Brown, T. G.	2,880 00	Lonergan, P. A. . .	3,720 00*
Thompson, P. R. . .	2,580 00*	Burnett, H. K.	3,240 00*	Lucas, F. C.	2,520 00
Wilson, O. E.	3,000 00*	Burridge, J. S.		Lucas, J. J.	2,820 00
Wright, J.	2,820 00*	(Dec. 27)	2,580 00	Maas, F. N. H. . .	2,580 00
Edmonton:		Burton, J. D.		MacDonald, J. F. .	
Bell, A. C.	2,820 00	(Nov. 20)	3,360 00	(Mar. 26)	3,120 00
Black, F. N.	2,580 00	Byers, J. C.	3,000 00	MacKay, H. F.	
Boulay, H. E.	2,724 00*	Cadman, J. F.		(Nov. 24)	3,360 00*
Braun, P. D.	2,424 00*	(Nov. 2)	2,424 00*	Malins, W. M. . . .	3,000 00*
Bright, G. A.	3,420 00*	Campbell, A.	2,580 00*	Mavor, C. W.	2,580 00
Clouston, C. A.	3,000 00	Carlisle, G. W.	3,360 00*	McClure, D. B. . .	2,580 00
		Carter, G. W. J. . .		McFarlane, A.	2,580 00*
		(Dec. 27)	4,320 00	McGlashan, J. E. .	2,580 00

Salary rate		Salary rate		Salary rate	
Vancouver—Continued		Vancouver—Continued		Vancouver—Concluded	
McGregor, D. A.	3,000 00*	Sharp, P. W.	2,820 00	Wallace, W. H.	2,580 00*
McKenna, J. J.	3,240 00*	Shearer, C. R.	2,820 00*	Wallace, W. L. C.	
McLeod, S. B.	2,514 00*	Sheppard, D. H.	5,220 00	(Oct. 10)	2,880 00
Melville, J. C.	2,880 00	Sibary, W. G.	3,720 00*	Watson, H. G.	3,240 00*
Mills, A.	3,120 00*	Simpson, G. K.	2,520 00	Willeox, R. J.	3,240 00*
Morris, A. V.	2,580 00	Smith, F. C.	2,424 00*	Woodcock, T. C.	2,580 00*
Morrison, A.	2,424 00*	Smith, L. W.	2,820 00	Wright, A.	2,580 00*
Morrison, J. H.	3,210 00*	Steele, C. G. M.		Youl, R. (Mar. 23)	2,520 00
Murphy, L. F.	2,820 00	(Aug. 13)	2,880 00	Dawson:	
Perry, C. A.	3,240 00*	Stevens, J. S.	4,020 00*	Grant, C. (includ-	
Porter, E. A.	3,000 00*	Stuart, A.	2,400 00	ing living allow-	
Potter, L. C. F.	2,880 00*	Symons, P.	3,240 00*	ance at \$1,500) . .	4,500 00*
Pratt, H. B.	3,240 00*	Sypher, J. R.	3,240 00*	Livingstone, D. H.	
Pukesh, M. S.	3,000 00*	Taylor, W. R.	2,580 00*	(including living	
Ralls, S. W.	3,240 00	Thompson, W. G.	4,140 00*	allowance at	
Ramsay, G. W.	3,720 00*	Thornton, J. K.	2,580 00	\$1,500)	4,344 00*
Rhodes, W. A.	2,580 00*	Turner, G. B.	2,424 00*	Voorhoeve, H. C.	
Robertson, J. S.	2,424 00*	Valance, N. S.	3,420 00*	(including living	
Roscoe, J.	2,880 00*	Vickery, A. V.	2,424 00*	allowance at	
Savage, A. W.	2,424 00*	Vidal, N. C.	2,580 00	\$1,500)	4,020 00*

A Printing and Stationery. This amount was paid to the Department of Public Printing and Stationery and was distributed as follows: printing, etc., \$383,427.06; stationery, \$185,506.51 (including \$37,007.63 for the acquisition, inspection and repair of adding, accounting and duplicating machines and typewriters).

B Travelling Expenses. The following employees received travelling expenses of \$300 or over: B. O. Adam, \$500.07; L. B. Adams, \$1426.75; G. W. Ambrose, \$1,855.86; W. J. Andrew, \$362.51; S. V. Andrews, \$571.77; R. J. Arcand, \$502.75; L. Archambault, \$589.30; F. G. Ardouin, \$603.65; W. J. Arnall, \$510.08; J. C. Avent, \$1,484.69; W. H. Bailey, \$314.90; G. R. Ball, \$708.03; L. G. Beaudry, \$366.28; G. F. E. Belkie, \$417.33; H. S. Bell, \$746.92; J. Bender, \$388.75; C. Bernier, \$528.75; S. E. Bernier, \$381.86; G. R. Bienvenu, \$361.88; W. N. Black, \$563.75; S. R. Bond, \$542.97; P. E. Bouchard, \$531.83; L. Boulet, \$899.45; A. E. Boutin, \$366.05; F. Bowell, \$431.17; F. S. H. Boyd, \$576.20; A. Brand, \$1,030.33; G. W. Briggs, \$518.45; R. Brodeur, \$407.91; A. L. Bruce, \$587.93; K. W. Bullock, \$343.14; W. H. Burton, \$2,089.99; A. Bushby, \$337.04; P. Butler, \$495.28; J. B. Cadioux, \$657.86; J. Caldwell, \$585.92; W. T. Campbell, \$310.55; L. A. Caron, \$365.67; P. A. Chaurette, \$610.87; D. G. Clancy, \$887.71; F. P. Clarke, \$335.86; W. V. P. Clery, \$435.24; A. W. Clynick, \$668.50; E. M. Coates, \$863.77; R. B. Cockburn, \$606.10; L. D. Coggan, \$523.70; G. E. Cook, \$305; F. L. Corcoran, \$599.62; J. Cormier, \$796.30; C. H. Cotter (included under Vote 252); G. C. Cottrell, \$479.32; C. Coulombe, \$564.40; B. Courtois, \$663.39; C. E. Coyle, \$320.76; M. Curodeau, \$319.57; E. R. Currie, \$417.24; W. L. deLannoy, \$708.75; C. E. Dell, \$622; P. P. Desabrais, \$1,021.25; G. Deschamps, \$626.31; A. Deschenes, \$407.25; J. de Serres, \$999.47; J. DesRosiers, \$433.94; J. M. Deziel, \$736.15; R. A. Diamond, \$445.58; F. L. Doan, \$319.41; L. S. Drummond, \$446.54; H. Dubois, \$1,056.70; J. O. Ducharme, \$408.86; G. R. Dudley, \$1,215.83; R. Dumas, \$614.20; W. P. Duncan, \$504.75; H. B. Dunlop, \$1,027.10; G. E. Dunn, \$412.65; M. Duval, \$588.28; W. G. Dyck, \$496.52; W. Edmondson, \$806.57; F. C. Elliott, \$500.35; D. W. Ellis, \$352.73; F. J. Estabrook, \$959.49; E. Favrot, \$800.97; R. S. Ferguson, \$589.37; J. A. Ferland, \$1,010; E. Fewings, \$384.12; C. L. Fife, \$1,647.27; L. Filion, \$517.17; W. F. Findlay, \$570.33; G. Finnogason, \$1,017.54; W. Fischhook, \$1,240.29; J. Flaman, \$516; J. H. M. Fox, \$506.51; J. W. Fraser, \$852.23; R. F. Fulcher, \$705.91; J. M. C. Gamble, \$377.33; C. J. Gardner, \$1,292.71; T. M. Gendron, \$471.33; C. Gibbs, \$406.68; F. Z. Glebe, \$1,260.34; R. P. Godfrey, \$438.39; S. R. Gordon, \$1,007.11; C. W. Gossage, \$351.24; F. L. Graban, \$1,072.85; B. Hall, \$488.31; F. E. Hall, \$377.31; R. Hall, \$554.80; H. M. Hamm, \$348.03; G. K. Harvey, \$632.27; W. J. Hearn, \$1,098.98; R. R. Hinchey, \$681.07; J. Hiscott, \$1,250.54; F. C. Hollingshead, \$497.30; J. P. Hudson, \$724.83; J. J. Hunkeler, \$1,118.35; L. F. Jack, \$926.68; S. H. Jackson, \$639.56; W. J. James, \$464.15; J. A. M. Jean, \$481.03; A. B. Johnson, \$1,274.57; N. Johnson, \$345.52; J. A. Johnston, \$899.79; O. H. Johnston, \$1,380.62; W. H. Johnston, \$690.63; M. A. Kellas, \$420.25; P. F. Keyes, \$356.98; R. C. King, \$881.25; R. R. Kirby, \$1,027.82; J. A. Kjelsson, \$1,203.41; H. B. Knox, \$343.34; A. Labbe, \$572.85; L. H. Lachance, \$779.93; C. Lachapelle, \$498.20; M. D. Lafèche, \$856.15; P. H. Lafond, \$757.45; L. L. Lalonde, \$753.07; M. Lamarre, \$813.48; J. H. G. Lambert, \$374.73; G. Lamontagne, \$476.22; L. P. Langevin, \$574.99; A. M. Lasell, \$320.11; J. M. Laverdure, \$365.76; W. R. Leach, \$545.46; H. L. L'Euey, \$845.45; P. E. Ledoux, \$997.50; R. Legault, \$1,075.22; C. E. Lemieux, \$531.20; J. Lesiuk, \$327.15; B. Lincourt, \$798.12; J. Lotochinski, \$653.20; E. W. Lowery, \$451.01; D. K. MacAllister, \$567.71; A. T. MacKenzie, \$545.55; R. K. MacLean, \$837.54; R. W. MacLean, \$432.62; A. T. MacMillan, \$631.23; C. MacMillan, \$478.96; J. A. MacPherson, \$586.44; F. J. Mader, \$782.48; J. P. Magee, \$524.35; J. A. Mahen, \$529.11; J. Major, \$914.92; C. E. Mason, \$539.23; L. H. McCann, \$477.07; G. A. McCowan, \$984.35; J. M. McDonald, \$419.14; H. M. McFadden, \$694.40; J. B. McFadyen, \$315.43; L. J. McGrath, \$456.39; A. H. McIntosh, \$611.90; W. F. McIntosh, \$734.50; J. A. McKercher, \$348.01; A. E. McLeod, \$1,143.27; F. D. McMahon, \$984.27; A. R. McPhee, \$720.55; W. C. McPherson, \$516.40; N. I. McQuillan, \$306.75; M. J. Melynychuk, \$758.98; G. Menuz, \$379.50; J. O. A. Mercier,

\$623.97; J. A. Moger, \$603.80; A. E. Morin, \$506.55; P. R. Morin, \$399.07; A. Morrice, \$504.55; A. Morrison, \$528.55; F. K. Morrison, \$303.76; A. Morton, \$348.71; H. E. Munro, \$610.90; S. B. Nixon, \$982.52; W. Nobbs, \$530.99; V. A. Nolan, \$381.49; G. W. Northfield, \$1,399.18; S. R. Ouellette, \$333.31; F. L. Paek, \$482.61; P. Pare, \$686.65; K. Park, \$380.32; C. R. Patenaude, \$457.10; G. P. Paterson, \$617.97; W. A. Patterson, \$341.77; F. Perron, \$991.45; N. Peters, \$587; G. D. Pierce, \$372.70; E. Pihl, \$375.46; J. Pinard, \$1,017.15; J. W. Polomark, \$411.80; F. E. Poppenroth, \$425.10; G. W. Prociuk, \$1,335.75; J. W. Pulling, \$997.86; L. G. Purkis, \$636.52; J. H. Racine, \$729.66; R. R. Reid, \$492.32; G. Reinhardt, \$700.33; H. L. Renner, \$1,122.04; J. L. Reuter, \$457.99; G. Richer, \$595; J. T. L. Robillard, \$680.09; A. T. Robinson, \$309.90; P. H. Roch, \$654.70; J. Rudiange, \$736.29; T. Z. St. Laurent, \$596.74; S. A. Sangster, \$1,025.03; J. F. Scherle, \$466.62; W. S. Schick, \$504.10; P. P. Schmidt, \$507.10; N. Scott, \$406.39; H. Sharpe, \$411.55; W. N. Shepherd, \$1,226.09; D. H. Sheppard, \$595.25; J. Sirois, \$441.01; N. W. Sirrs, \$469.30; M. J. Slattery, \$918.15; J. T. Spicer, \$1,005.86; K. B. Stark, \$691.89; H. S. Steedsman, \$413.38; W. A. Steel, \$400.75; J. F. Syrett, \$731.79; H. U. Taylor, \$2,232.57; G. Thomas, \$472.90; P. D. Thomas, \$932.67; D. B. Thompson, \$563.72; G. D. Thompson, \$1,023.54; S. E. Thompson, \$410.80; W. A. Thompson, \$853.28; W. G. Thompson, \$350.18; J. R. Tobin, \$499; P. P. Tremblay, \$953.90; L. R. Trudel, \$1,001.11; E. J. Turgeon, \$772.95; F. L. Van Dusen, \$423.91; T. R. Vause, \$360.28; O. Viens, \$370.80; R. C. Vincelette, \$421.85; R. W. Vollet, \$868.61; R. E. Waldbrook, \$440.95; D. Welsh, \$566.80; E. K. Westlin, \$444.48; A. Wheeler, \$1,084.02; J. K. Whittaker, \$578.21; G. A. Wigmore, \$432.80; E. J. Williams, \$744.82; W. Wolfe, \$1,464.51; A. A. Worthy, \$513.82; J. Zalloni, \$475.72; N. G. Zbitnew, \$1,122.18.

C Telegrams and Telephones. Suppliers receiving \$5,000 or over: Bell Telephone Company of Canada, \$18,985.26; Dominion Government, Department of Public Works, \$7,907.05.

D Postage. The expenditures under this allotment include \$4,857.82 in respect of mail received from the public, the postage on which was short-paid.

E Law Costs. Lawyers receiving \$1,000 or over: Ward Hollands, Winnipeg, \$5,269.42; Frank M. Kelly, Toronto, \$1,001.46; W. S. Owen, Vancouver, \$4,229.50; C. B. Philp, Winnipeg, \$1,569.50; H. W. Riley, Calgary, \$1,549.82; A. G. Slaght, Toronto, \$5,059.70; Albert Theberge, Montreal, \$2,411.20; D. R. Walkinshaw, Toronto, \$2,423.40; L. J. Zuker, Toronto, \$1,778.85.

F Sundries. The charges to this allotment include: car fares, \$8,155.04; cartage, express and freight, \$4,666.38; death gratuities, \$2,034; excise stamps, \$4,417.68 (placed on cheques received from taxpayers by mail without the required stamps affixed thereto); investigation and tracing of taxpayers by subsidiary companies of the Associated Credit Bureaux of Canada, Toronto—Credit Bureau of Edmonton, \$2,210; Credit Bureau of Montreal Limited, \$9,423.75; Maritime Service Bureau, \$1,537.50; Toronto Credit Bureau, \$1,647.50; Quebec Credit Bureau, Limited, \$1,037.50; laundry and towel service, \$4,698.39; meals (overtime work), \$5,607.71; provision of protective services, Canadian Corps of Commissionaires, \$15,091.72; rental of postage meter machines, etc., Pitney-Bowes of Canada, Limited, Toronto, \$2,312.47; stamps and dates, Capital Stamp and Stationery Co., Ottawa, \$3,563.88; newspaper subscriptions, \$1,755.04.

MISCELLANEOUS

Vote 255 Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise and Income Tax Secret Investigation Services...	15,000 00
Expenditures	\$ 6,314 96

The total expenditure was in connection with the Customs and Excise Division.

GENERAL

Vote 256 Government Office Economies Control Division—Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	9,380 00	9,580 00	9,487 58
Other Pay-list Items	30 00	30 00	28 09
Travelling Expenses	1,000 00	800 00	32 15
Miscellaneous	500 00	500 00	78 32
	<u>\$ 10,910 00</u>	<u>\$ 10,910 00</u>	<u>\$ 9,626 14</u>

Under authority of P.C. 4428, August 18, 1942, a Director and an Advisory Committee were appointed with a view toward effecting office economies and eliminating, in all Government departments, unnecessary expenditures in connection with publications, stationery supplies, office furniture, equipment, etc.

As of March 31, 1947, there were 3 salaried employees being paid from this account: T. P. Murphy was receiving a salary at an annual rate of \$6,000 at that date.

Vote 257 (and Vote 801, Supplementary Estimates) Canadian Broadcasting Corporation Short Wave Station—Maintenance and Operation

	Estimates	Allotments	Expenditures
Performers' Fees	475,000 00	443,500 00	190,676 90
Salaries (including Cost of Living Bonus)	335,000 00	335,000 00	273,295 37
News Service	40,000 00	40,000 00	33,396 65
Publicity	25,000 00	25,000 00	12,068 02
Transmission Lines	12,000 00	15,000 00	13,721 82
General Operating Overhead	176,264 30	204,764 30	204,245 58
Rental of Facilities	35,000 00	35,000 00	35,000 00
Power	30,000 00	30,000 00	22,312 21
Tubes and Maintenance	31,000 00	31,000 00	17,584 54
Crescent St.—Sackville Line	42,000 00	42,000 00	40,081 07
Improvements to Leased Properties	25,000 00	25,000 00	389 71
Supervision Charges	87,590 45	87,590 45	28,890 45
	<u>\$1,313,854 75</u>	<u>\$1,313,854 75</u>	<u>\$ 871,662 32</u>

Payments were made to the Canadian Broadcasting Corporation under authority of P.C. 8168, September 18, 1942.

Revenues derived during the year from rental of international short wave station dwellings, \$1,440, and sale of recordings, \$826.24, were credited to Ordinary Revenue—Miscellaneous.

Vote 258 (and Vote 802, Supplementary Estimates) Canadian Broadcasting Corporation
—Short Wave Station—Capital Costs..... **176,514 83**
Expenditures **\$ 40,599 70**

P.C. 8168, September 18, 1942, authorized the construction of a high power short wave broadcasting station at Sackville, N.B., to be used to broadcast Canadian programs abroad as well as over a wider area on this continent than was possible with existing facilities, the station to be established and operated by the Canadian Broadcasting Corporation. Payments were made to the Corporation.

The Balance Sheet and Operating Statement of the Corporation will be found in the Appendix to this section.

As the Department of Transport is responsible for the collection of licence fees, an account relating to funds derived from that source by the Canadian Broadcasting Corporation, will be found in the Open Accounts of that Department under Deposit and Trust Accounts.

NATIONAL FILM BOARD, INCLUDING THE MOTION PICTURE BUREAU**Vote 244 General Administration**

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	75,269 40	71,069 40	71,026 87
Other Pay-list Items	1,861 60	461 60	459 08
Telephones, Telegrams and Postage	3,000 00	3,000 00	2,875 04
Supplies, Materials, Printing and Stationery	6,050 00	11,350 00	11,149 94
A Travelling Expenses	5,500 00	4,700 00	4,512 92
Equipment	1,000 00	579 00	224 46
Miscellaneous	1,688 00	3,209 00	3,208 68
	<u>\$ 94,369 00</u>	<u>\$ 94,369 00</u>	<u>\$ 93,456 99</u>

As of March 31, 1947, there were 31 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. R. McLean, Commissioner, \$8,000; J. D. Alexander, \$2,400; R. W. Buskard, \$2,400; D. B. E. Greenway, \$240 (per month); M. McKay, \$350 (per month); G. Radbourne, \$205 (per month); R. S. Rekert, \$3,420.

A Travelling expenses of \$300 or over were paid to: R. McLean, \$1,166.47 (includes \$202.25 charged to Revolving Fund); D. Cameron (included under Revolving Fund); M. P. E. Theriault (included under Vote 581).

Vote 245 Technical Services—Technical Services Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	139,138 78	139,310 78	139,309 95
Other Pay-list Items	4,708 22	558 22	534 51
Telephones, Telegrams and Postage	2,500 00	1,500 00	1,393 07
Supplies, Materials, Printing and Stationery	2,200 00	4,650 00	4,597 95
A Travelling Expenses	1,700 00	2,800 00	2,695 21
Equipment	900 00	1,900 00	1,660 01
Miscellaneous	949 00	1,377 00	1,342 44
	<u>\$ 152,096 00</u>	<u>\$ 152,096 00</u>	<u>\$ 151,533 18</u>

As at March 31, 1947, there were 60 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over (or monthly rates of \$200 or over) at that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Monthly salary rate	Travelling expenses		Monthly salary rate	Travelling expenses
Badgley, F. C. (on loan to Department of Vet- erans Affairs)	\$ 4,620 00 (per annum)		MacDonald, S. B.	205 00	
Bagley, G. S. (May 22) .	3,600 00 (per annum)		McLaren, N.	375 00	
Bernard, J.	210 00		Phillips, C. A.	300 00	856 61†
Beveridge, J.	375 00	\$ 616 33†	Poirier, C.	2,400 00 (per annum)	
Brown, G. M.	210 00		Quick, C. J.	3,600 00 (per annum)	
Brunke, E. D.	205 00		Ralph, J. D.	375 00	2,330 55†
Buchanan, D. W.	375 00	985 20†	Ross, R. J.	260 00	
Chamberlin, N. R.	325 00		Rowed, H. (June 26) ...	375 00	
Comrie, W.	270 00		Scott, J. B.	3,480 00 (per annum)	
Finn, E. M. (July 13) .	3,180 00 (per annum)		Shaw, A. M.	3,120 00 (per annum)	
Gates, A. J.	2,424 00* (per annum)		Spencer, M. D.	270 00	
Gleeson, J. R.	270 00		Tyrell, F. C.	2,700 00 (per annum)	
Greenlees, W. S.	375 00	605 02†	Wallace, D. P.	375 00	
Hisgrove, J. J.	3,120 00 (per annum)		Wells, G. A.	375 00	916 80†
Hollebone, S. H. (Sept. 1)	3,000 00 (per annum)		White, L. D.	2,580 00 (per annum)	
Kendall, O.	300 00	448 44†	Wilson, E. R.	3,240 00 (per annum)	660 91†

† These items include the sum of \$6,595.93 charged to the Revolving Fund.

A Travelling expenses of G. McInnes are included under Vote 582.

Vote 246 (and Vote 800, Supplementary Estimates) Technical Services—Production and Distribution of Films and Other Visual Materials

	Estimates	Allotments	Expenditures
Production—			
Interpretive Films for non-theatrical use in Canada and abroad in foreign language versions	150,000 00	148,385 00	147,747 52
Films for Rural Audiences on Aspects of Rural Economy .	30,000 00	26,664 00	26,565 76
Animated Films	25,000 00	23,206 00	23,201 63
Films for School Audiences	32,500 00	25,245 00	25,241 93
Equipment	140,500 00	110,580 00	110,558 53
Library	35,000 00	34,840 00	34,784 27

	Estimates	Allotments	Expenditures
Distribution—			
Canadian Non-Theatrical, including Circuits	450,000 00	459,345 00	459,336 75
International, including Circuits	150,000 00	122,600 00	122,508 16
A Technical Departments, Salaries, Etc.		62,135 00	61,660 56
	<u>\$1,013,000 00</u>	<u>\$1,013,000 00</u>	<u>\$1,011,605 14</u>

Expenditures charged to this vote were, initially, made from the Annual Revolving Fund (for certain details thereof see page P—40).

A Net charges on account of Production Service Departments after applying credits amounting to \$509,530.44.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 8,698 00

DEMOBILIZATION AND RECONVERSION NATIONAL FILM BOARD

Vote 581 General Administration

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	87,424 08	87,424 08	87,130 81
Other Pay-list Items	589 92	589 92	563 68
	<u>\$ 88,014 00</u>	<u>\$ 88,014 00</u>	<u>\$ 87,694 49</u>

As at March 31, 1947, there were 44 salaried employees being paid from this account. A list of those who were receiving salaries at monthly rates of \$200 or over at that date follows: R. B. Armstrong, \$240; F. E. Bertram, \$300; P. Chaloult, \$350; F. M. Easto, \$225; P. Gormley, \$300; J. Mineau, \$215; H. Sise, \$360; M. P. E. Theriault, \$375.

Travelling expenses of \$300 or over were paid to: P. Chaloult, \$720.86; P. Gormley, \$390.88; M. P. E. Theriault, \$2,891.51. Of these amounts, \$3,459.33 was charged to the Revolving Fund and \$543.92 to Vote 244.

Vote 582 Technical Services—Technical Services Administration

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	21,621 93	21,621 93	21,573 40
Other Pay-list Items	47 07	47 07	30 48
	<u>\$ 21,669 00</u>	<u>\$ 21,669 00</u>	<u>\$ 21,603 88</u>

As at March 31, 1947, there were 9 salaried employees being paid from this account. A list of those who were receiving salaries at monthly rates of \$200 or over on that date or at date of separation (shown in parenthesis) follows: G. Alexander, \$300; P. George, \$325 (Jan. 3); G. G. Graham, \$350; H. C. MacDonald, \$225; D. MacPherson, \$250; G. McInnes, \$375; W. G. Murray, \$300.

Travelling expenses of \$300 or over were paid to: G. Alexander, \$355.80; G. G. Graham, \$672.64; G. McInnes, \$1,695.54. Of these amounts, \$1,070.46 was charged to the Revolving Fund and \$1,653.52 to Vote 245.

Vote 583 Technical Services—Production and Distribution of Films and Other Visual Materials

	Estimates	Allotments	Expenditures
Production of Motion Pictures—			
<i>World in Action</i> Series	80,000 00	67,945 00	67,349 79
<i>Canada Carries On</i> Series	80,000 00	87,150 00	87,060 16
News Coverage	80,000 00	90,055 00	89,922 21
French Language Films	90,000 00	84,280 00	84,280 00
Technical Services	25,000 00	36,200 00	36,199 66
Music	25,000 00	19,590 00	19,578 86
	<u>380,000 00</u>	<u>385,220 00</u>	<u>384,390 68</u>
Distribution of Pictures—			
Canadian Non-theatrical, including Circuits	60,000 00	71,795 00	71,748 24
General Distribution, including Canadian Offices	190,000 00	214,910 00	214,834 84
United States Distribution, including Offices	80,000 00	73,355 00	73,351 20
Theatrical Distribution	25,000 00	10,415 00	10,401 19
Materials	60,000 00	60,600 00	60,465 73
	<u>415,000 00</u>	<u>431,075 00</u>	<u>430,801 20</u>
Production and Distribution of Other Visual Materials—			
Documentary Photo Stories	37,500 00	23,825 00	23,751 37
Advanced Experimental Photography	3,000 00	820 00	798 18
Still Catalogue	6,000 00	4,040 00	4,035 62
Distribution of Stills in Canada	10,000 00	12,130 00	12,079 50
Library	10,000 00	13,935 00	13,931 92
Equipment	15,000 00	7,980 00	7,971 18
Production of Film Strips	10,000 00	9,045 00	9,032 95
Publications, Design and Posters	4,000 00	10,255 00	10,225 43
Displays and Photo Posters	25,500 00	21,500 00	21,414 87
Distribution in Canada	5,000 00	1,175 00	1,160 16
	<u>126,000 00</u>	<u>104,705 00</u>	<u>104,401 18</u>
	<u>\$ 921,000 00</u>	<u>\$ 921,000 00</u>	<u>\$ 919,593 06</u>

Expenditures charged to this vote were, initially, made from the Annual Revolving Fund (for certain details thereof see below).

Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)—National Film Board Annual Revolving Fund	\$ 250,000 00
Expenditures	nil

This transfer was authorized by Treasury Board Minute, T.302971-5B., April 9, 1946, to provide working capital for the Board's activities in producing films, purchasing photographic equipment, supplies, and film prints both for its own account and for other government departments. The account was relieved of expenditures made during the year by transfers to the votes of the Board in respect of the Board's own work, or by crediting receipts in respect of work performed for other government departments and agencies. Total expenditures amounted to \$2,973,382.12 and recoveries exceeded this amount by \$1,748.18, which was credited to Revenue—Special Receipts.

As of March 31, 1947, there were 507 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below by Divisions.

DEPARTMENT OF NATIONAL REVENUE

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The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Monthly salary rate	Travelling expenses		Monthly salary rate	Travelling expenses
PRODUCTION DIVISION					
Adamson, M. A. (Oct. 15)	\$ 250 00		Jodoin, R.	250 00	
Alexander, E. (l.w.p. Mar. 1)	225 00	\$ 653 25	Kash, E. J.	375 00	949 01
Alexander, F.	300 00		Kerr, L. G. (Oct. 22)	205 00	
Anderson, R.	350 00	1,015 86	Ladouceur, J. P.	250 00	
Applebaum, L. (Oct. 25)	375 00	967 30	Lambart, E.	250 00	
Armstrong, A. E.	225 00	634 31	Lamoureux, P. (Jan. 26)	215 00	439 19
Balla, N. J.	325 00		Lane, H. C. (Mar. 11)	205 00	
Batchelor, L. C. S.	250 00	2,663 38	Lasse, F. R.	300 00	1,171 86
Beaudry, R. J.	300 00	449 09	Leigh, M.	200 00	
Betts, H.	325 00		Lemieux, H. J.	205 00	1,316 35
Beveridge, H. J. (Apr. 17)	260 00		Lewis, H.	260 00	
Bigras, J. Y.	280 00	455 50	Lilly, D. (Feb. 1)	205 00	
Blackburn, M. (l.w.p. Oct. 25)	300 00	340 56	MacDonald, W. A.	375 00	921 17
Bordelay, J. F.	205 00	1,218 79	MacKay, J. W.	270 00	
Bowker, W. B.	300 00	545 70	Mayerovitch, D.	250 00	1,002 28
Brooks, W. D.	205 00		McAllister, L. I. (Apr. 18)	220 00	
Brunet, J. J.	300 00	1,346 35	McFarlane, C. L.	375 00	1,181 82
Campbell, H. C. (Oct. 11)	270 00	689 20	McLean, G.	300 00	
Campbell, R. O.	205 00		McRae, E. (Sept. 14)	250 00	
Caulfield, J.	205 00	977 47	Meadows, M.	205 00	
Champagne, J. P.	205 00	723 93	Morin, R.	250 00	1,750 85
Cherry, E.	375 00	767 99	Mulholland, D. C.	325 00	1,055 06
Cherry, L. W.	325 00	1,456 17	Mulholland, R.	205 00	
Christie, R. A.	225 00		Myers, A.	270 00	1,376 49
Couture, J. M.	225 00	1,978 85	Newman, S.	375 00	916 85
Culic, N.	220 00		Norwood, J. (Nov. 4)	300 00	373 85
Curran, R. A. (Mar. 23)	225 00		Olsen, J. J.	250 00	1,384 47
Daly, T. C.	375 00	402 24	Page, H. V. (Jan. 24)	235 00	
Daprato, C.	205 00		Palardy, J. J.	300 00	950 20
Dick, R. S.	205 00		Paquette, V.	375 00	420 19
Dunning, G.	250 00		Parker, G.	300 00	514 58
Dworkin, S. (Oct. 30)	225 00	517 06	Parker, M.	225 00	1,046 26
Exeter, F. G.	215 00		Payne, R. W.	300 00	
Field, E. B.	235 00		Pealow, K.	200 00	575 25
Field, J. A. (transferred to Department of National Health and Welfare, Jan. 1)	375 00		Price, A. D. (Oct. 12)	250 00	
Finn, N.	205 00	619 72	Prudhomme, J. R.	205 00	
Fisher, G. H.	205 00	1,084 02	Quick, C. F. (Sept. 6)	250 00	464 20
Fleming, R. J. B.	250 00		Quick, N. C.	205 00	1,697 17
Fraser, D. G.	350 00		Racine, R.	250 00	1,098 18
Garceau, R.	205 00	440 55	Randall, H.	325 00	329 44
Gardner, P. A.	250 00		Read, N. C. (May 22)	300 00	1,186 88
Gillson, D.	250 00	1,543 64	Reid, E. M. (l.w.p. Oct. 28)	250 00	707 00
Glover, G. (l.w.p. Oct. 9)	375 00	1,833 22	Richardson, J. A.	225 00	
Griffin, C.	205 00	484 25	Roffman, J. (May 1)	375 00	
Hausler, R. J.	225 00		Saare, A.	270 00	
Hawes, S. (June 1)	375 00		Sager, P. W.	225 00	777 32
Hughes, J. W.	300 00		Schott, W. L. (Dec. 24)	205 00	
Humble, R. J.	205 00		Simmons, A. H.	300 00	567 90
Hyde, L.	250 00	815 00	Simpson, L.	225 00	
Ide, J. E.	205 00	1,164 30	Slack, G. W.	225 00	
Ingebrigtsen, J. E.	215 00		Stephens, L. H.	205 00	
Jackson, S.	250 00	317 35	Taylor, A. (Oct. 1)	240 00	
			Taylor, A. C.	250 00	
			Viau, J. H.	205 00	1,110 36
			Wallace, H. (l.w.p. Oct. 3)	225 00	
			Weatherby, J.	250 00	
			Wilkinson, D. E.	205 00	314 66
			Williams, H. J. (Mar. 10)	200 00	467 57
			Woodward, D.	205 00	1,109 44

PUBLIC ACCOUNTS: PART II

	Monthly salary rate	Travelling expenses		Monthly salary rate	Travelling expenses
DISTRIBUTION DIVISION					
<i>Headquarters and Offices Abroad</i>					
Adamson, J. G. (June 13)	300 00		Flynn, W. W.	240 00	887 39
Baird, I.	330 00*	507 50	Frechette, P.	225 00	
Borneman, E. (l.w.p. Mar. 1)	375 00	586 57	Gray, C. W.	250 00	1,690 67
Calvert, C.	250 00	1,801 29	Hill, R.	225 00	1,154 76
Carter, J. M.	325 00	2,166 67	Johnson, L. A.	225 00	2,465 50
(U.S. Funds)			Large, W. H.	225 00	
Chandler, L. P.	225 00	659 77	Lewis, N.	200 00	1,813 93
Chatwin, L. W.	325 00	2,022 87	Maritzer, J.	200 00	
Chen, H. Y.	270 00		Marshall, C. W.	240 00	1,552 37
Falconer, C. H. (June 16)	240 00		Miles, S. M.	200 00	556 58
Foster, R.	375 00	505 18	Mondor, R. (Dec. 1) ...	325 00	557 29
Francon, G.	225 00	1,612 66	Moore, H.	200 00	
Gauthier, K. (Mar. 1) ...	300 00		Peppin, A. J.	225 00	904 59
Geisel-Borneman, E. (July 1)	220 00		Perry, A. P.	210 00	1,540 21
Gellatly, R.	225 00		Rainville, L. P.	240 00	869 91
Golightly, J. P. R.	£ 118.16.3		Ward, R. C.	200 00	2,361 55
Greenwood, K. M.	\$ 205 00		Wiens, N. V.	225 00	
Hamilton, J. D. (July 1)	270 00		Wilson, J. W. (Nov. 1) ..	225 00	
Hughes, H. (June 16) ..	220 00		Woodsworth, D. E.	270 00	1,495 35
Jenkins, L. H.	250 00				
Jordan, I. M.	235 00		GRAPHICS DIVISION		
Kinneard, R.	250 00	795 48	Anders, F.	250 00	
Lagace, H.	240 00		Ayotte, G.	200 00	
Mercier, J. J.	215 00	308 52	Barg, J.	225 00	
Moffatt, D. A. R.	250 00		Barkes, A. L.	270 00	
Peacock, D. H.	270 00	1,670 93	Bouchard, M. (Sept. 1) ..	200 00	
Rands, S.	300 00	984 99	Brunet, S.	200 00	
Savage, L.	270 00	382 22	Burke, W. C.	250 00	
(U.S. Funds)			Cardinal, J. M.	215 00	
Scellen, J.	300 00	828 55	Dair, C. (Oct. 12)	300 00	
Seythes, E.	300 00	1,929 98	Donahue, A. J. (July 1) ..	240 00	
Shortt, M.	225 00	402 05	Doucette, W. L.	210 00	308 48
Steinkopf, M. (Aug. 23) .	210 00		Duncan, A. M.	260 00	
(U.S. Funds)			Glunz, R. J.	250 00	2,677 07
Watson, H.	300 00	987 14	Graham, M.	205 00	
			Guibert, E. L. P.	300 00	
<i>Circuits (including Regional Offices)</i>					
Belton, E.	200 00	1,477 18	(Sept. 15)		
Bertrand, F.	325 00		Hall, D.	225 00	
Biron, J. F.	200 00	885 48	Helem, J. F.	260 00	
Box, H. G.	200 00	1,652 28	Hunter, G. A.	250 00	1,579 60
Bricker, O. C.	200 00	1,192 45	Lanthier, W. A.	200 00	
Campbell, J. T.	200 00	1,585 29	Licastro, J.	235 00	
Cronkite, B. R.	200 00	1,648 94	Lindsay, I. G.	270 00	
Davidson, T.	200 00	2,266 68	Long, J. V. (Dec. 13) ...	250 00	1,008 36
Deacon, V.	270 00	2,192 58	Lund, C.	205 00	1,085 76
Dougall, W.	200 00	2,639 99	MacPherson, K.	250 00	
Doughty, J. R.	200 00	1,336 92	Mailer, J. F.	250 00	2,782 01
Duerkop, J. H.	200 00	1,454 88	Reck, R. F. (May 2)	240 00	
Edwards, N. W.	200 00	1,112 56	Ritchie, J. A.	325 00	
			Royal, F.	270 00	
			Sarault, G. (Aug. 11)	210 00	
			Simpkins, J.	235 00	
			Stranks, G. E.	270 00	
			Thorne, J. O. L.	250 00	
			Warrander, F. C.	225 00	
			(Sept. 28)		

*One-half of salary and living allowance (shown hereunder) was recovered from the Department of External Affairs and credited hereto.

Living allowances were paid to the following employees stationed outside Canada for the periods and at the per diem rates shown: K. Adams, \$85 (monthly rate—Dec. 1 to Jan. 31); R. Anderson, \$8 (Apr. 1 to May 4); I. Baird, \$8.50 (Apr. 1 to Mar. 31); G. Borbridge, \$6 (Apr. 1 to June 30); R. Foster, \$12 (Apr. 1 to Mar. 31); K. Gillespie \$6 (June 1 to Aug. 31); F. Harvie, \$85 (monthly rate—Dec. 1 to Mar. 31); M. Hirst, \$5 (Apr. 1 to

Mar. 31); M. Leigh, \$3 (Apr. 1 to Mar. 31); J. Scellen, \$150 (monthly rate—Dec. 1 to Mar. 31); E. W. Seythes, \$150 (monthly rate—Jan. 1 to Mar. 31); A. Sims, \$85 (monthly rate—Apr. 1 to Mar. 31); K. Stewart, \$5 (Apr. 1 to Nov. 30); E. Urquhart, \$5 (Sept. 1 to Mar. 31); H. Watson, \$3 (Jan. 1 to Mar. 31); G. A. Wells, \$12 (Apr. 16, 1945, to Aug. 17, 1945).

Salaries and allowances of National Film Board employees on loan were repaid as follows, and credited to this account: Australian Government—R. Foster (Apr. 1 to Dec. 31); Department of External Affairs—M. Wedderspoon (May 29 to Sept. 16); Department of National Health and Welfare—M. Aubry (Oct. 1 to Nov. 30), J. A. Field (Dec. 11 to Dec. 31); Department of the Secretary of State—J. A. Field (Apr. 1 to Dec. 10); Department of Veterans Affairs—F. C. Badgley (Apr. 1 to Mar. 31).

The following employees, listed by Divisions, whose salaries were under \$2,400 on that date, or at dates of separation (shown in parentheses) received travelling expenses of \$300 or over:

Production Division—D. Bairstow, \$1,395.80; C. Beddoe, \$489.10; R. Beharriel, \$473.16 (Dec. 1); R. Blais, \$1,998.07; W. H. Blakeney, \$638.50 (Nov. 18); W. J. Bolt, \$315.77; G. W. Brandt, \$323.56; S. F. Brede, \$1,029.10 (Nov. 11); A. J. Burrows, \$960.66; H. E. Clarke, \$487.33; N. Clavier, \$616.25; J. B. Devlin, \$918.74; J. C. Foster, \$764.43; J. Gibson, \$1,093.39 (Sept. 1); P. P. Jalbert, \$655.05 (Sept. 24); Y. Jasmin, \$643.10; M. Larkin, \$660.16; G. Laroche, \$381.46; E. Law, \$486.95; J. F. Lemieux, \$938.88; G. E. Lilley, \$435.16 (Nov. 3); C. Lupien, \$565.51 (Sept. 15); P. Petel, \$673.65; N. Rasmussen, \$516.46 (July 10); J. St. Georges, \$432.25; L. Soucy, \$603.43 (Oct. 2); W. Sutton, \$1,530.69; E. Turgeon, \$1,399.32; J. H. Tyo, \$380.89; F. Warne, \$565.07; R. Weyman, \$573.59; D. Wilder, \$669.76; T. R. Wilson, \$601.24; H. Wright, \$1,302.20 (Sept. 1).

Distribution Division—

Headquarters and Offices Abroad: K. Adams, \$455.87; M. Hirst, \$840.74.

Circuits (including Regional Offices): M. L. Anderson, \$307.90; F. J. Appleby, \$928.88 (Oct. 1); G. W. E. Arnold, \$1,626.08; G. Bachand, \$1,314.73; H. C. Barnard, \$1,028.14; J. R. Bedard, \$340.23 (June 20); J. M. Bell, \$1,291.10; G. Benoit, \$797.55; P. P. Boulton, \$823.78 (Oct. 16); G. Boutet, \$1,665.10; P. E. Boutet, \$625.75; D. Bouvier, \$2,076.45; G. H. Bridgman, \$803.58 (Oct. 11); F. Brisson, \$1,274.03; M. Cline, \$1,874; E. Cuppage, \$369.45 (Sept. 1); D. R. Dick, \$780.71 (Sept. 1); H. H. Dickie, \$1,131.42; B. F. Drew, \$330.08; P. Durocher, \$681.59; R. C. Ellis, \$465.62; J. A. Fletcher, \$1,030.58; L. Forest, \$2,138.92; J. E. Foster, \$1,096.32 (Sept. 19); E. A. Fraser, \$989.21; A. E. Gawrcluck, \$468.19 (July 23); R. B. Gibbs, \$677.72 (Nov. 29); H. Gillis, \$606.21 (Mar. 16); W. F. Goodland, \$2,003.31; L. N. Gosnell, \$729.58; M. W. Griffith, \$1,551.82; A. J. Hamel, \$2,703.43; T. C. Hibbert, \$741.35; G. F. B. Humble, \$984.87 (Sept. 1); E. D. Hunter, \$1,537.77; R. E. Johnson, \$738.91; P. C. Kempton, \$537.86 (Oct. 11); B. L. Korchinski, \$2,195.37; B. Lalonde, \$736.81; C. E. Langhen, \$1,891.52; L. N. LeBlanc, \$992.50; C. B. LeGros, \$1,260.19; J. Lysyshyn, \$1,888.30; R. K. MacFadyen, \$1,655.08; A. Macgillivray, \$723.65 (Feb. 22); J. A. Marquis, \$2,135.11; S. M. McInnis, \$766.78; D. A. McLean, \$965.32; G. U. McLean, \$737.87; T. C. Miller, \$836.46; R. C. Mills, \$720.89 (July 23); H. A. Nordlund, \$966.60; G. F. O'Hara, \$1,295.93; W. L. Owens, \$491.56 (Nov. 16); J. A. G. Pearson, \$1,113.60; J. C. Peck, \$1,284.52; J. P. Picard, \$2,130.08; C. Pinard, \$1,601.34; R. A. Popp, \$2,285.79; J. N. Ritchie, \$1,038.75 (Sept. 1); W. M. Ritchie, \$803.82; S. M. Roberts, \$985.19; A. Routier, \$1,109.87; H. W. Seibel, \$2,031.08; J. C. Sharpe, \$2,866.82; D. Sharples, \$1,550.54; J. R. Skillings, \$1,261.72; R. B. Smith, \$1,311.69; C. E. Sorsdahl, \$2,117.34; W. J. Stanley, \$1,522.22; R. E. Taylor, \$1,398.08; R. G. Theriault, \$534.19 (Aug. 1); F. S. Therrien, \$1,519.38; L. P. Tremblay, \$1,884.70; J. Wagner, \$1,714.59; B. A. Ward, \$647.83; I. F. Wiens, \$693.03 (Aug. 15).

Graphics Division—R. Whitehead, \$574.45.

Travelling expenses of \$300 or over were paid to the following employees and are included under accounts from which their salaries are paid: Vote 245: J. Beveridge, D. W. Buchanan, W. S. Greenlees, C. A. Phillips, J. D. Ralph, G. A. Wells, E. R. Wilson; Vote 581: P. Chaloult, P. Gromley, M. P. E. Theriault; Vote 582: G. Alexander, G. G. Graham, G. McInnes.

Fees of \$500 or over were paid to: J. W. Adamson, \$825; University of Alberta, \$1,800; F. Bertrand, \$562; G. Brandt, \$595; A. Bureau, \$592.50; R. Burns, \$700; G. C. Burt, \$540; H. Cable, \$750; H. Caston, \$596.85; D. S. Catton, \$880; R. W. Christie, \$1,168; M. L. Clement, \$1,150; J. Gibson, \$750; S. Goldsmith, \$553.75; W. S. Goulding, \$1,250; J. Gowler, \$505; L. Greene, \$525; E. L. P. Guibert, \$4,830; Hamilton Wright Organization, Inc., \$5,850; R. A. Jouglet, \$535; W. A. Knapp, \$640.80; J. Lajeunesse, \$925; I. E. Lopert, \$1,975 (U.S. Funds); MacDonald College, \$762; C. Olsen, \$1,150; Ontario Agricultural College, \$720; J. D. Pringle, \$560; Province of Saskatchewan, \$5,820; H. Thornton, \$682.50; Y. Thout, \$675; C. Tronet, \$500; Workers' Educational Association, \$600; and the following Federations of Agriculture: Carleton County, \$673; Grey County, \$838; Haldimand County, \$1,114; Halton County, \$1,080; Huron County, \$1,012; Leeds County, \$1,032; Lennox and Addington, \$528; Manitoba, \$920; Waterloo County, \$1,032; Wellington County, \$1,026.

The following provinces were reimbursed for services of provincial employees in the amounts shown: Province of New Brunswick, Department of Education—W. H. Taylor, \$2,640; Province of Nova Scotia, Department of Education—E. Brownell, \$2,100; Province of Prince Edward Island, Department of Education—B. Chandler, \$1,200; J. Martin, \$1,217.61 (from Aug. 16). Travelling expenses of \$300 or over were paid to: E. H. Brownell, \$603.28; W. H. Taylor, \$1,497.14.

The following persons, paid on a fee basis, received travelling expenses of \$300 or over: J. W. Adamson, \$391.15; R. Burns, \$330.60; G. C. Burt, \$1,794.54; R. W. Christie, \$426.90; M. L. Clement, \$415.70; J. Gibson, \$917.44; J. Lajeunesse, \$340; C. Olsen, \$424.95; Y. Thout, \$328.35; H. Wright, Jr., \$1,682.19.

The following employees of organizations participating in circuit work on a joint basis received travelling expenses of \$300 or over: K. E. Albertine, \$1,381.95; F. G. Bolan, \$672.85; D. Cameron, \$433.27 (charged to Vote 244); H. J. Gillies, \$667.20; E. F. Holliday, \$318.37; F. Murphy, \$307.69; W. R. Stevens, \$893.92.

Suppliers receiving \$5,000 or over: Affiliated Arts, Limited, \$7,288.15; Associated Screen News, Limited, \$40,666; Bell Telephone Co. of Canada, \$10,773.49; Benograph, Montreal, \$67,073.18; Camera Equipment Co.,

New York, \$12,003.92; Canadian General Electric Co., Limited, \$13,908.21; Canadian Kodak Co., Limited, \$202,972.17; Canadian National Railways, \$19,656.31; Canadian Pacific Railway Company, \$6,285.91; Crawley Films, Limited, \$56,886.96; Oscar B. Depue, Chicago, \$11,725.41; Dominion Government, Department of External Affairs, \$5,439.95; Department of Labour, Unemployment Insurance Commission, \$7,268.81; Department of National Defence—Air Services, \$2,877.84; Army Services, \$6,049.31; Naval Services, \$671.14; Department of National Revenue—Customs and Excise Divisions, \$5,815.61; Post Office Department, \$7,909.76; Department of Public Printing and Stationery, \$48,750.41; Department of Trade and Commerce, \$6,619.97; General Films, Limited, \$16,302.94; Hamilton Wright Organization, Inc., New York, \$18,692.75; Imperial Institute, London, England, \$5,094; Jam Handy Organization, Inc., Chicago, \$7,537.50; Moviola Manufacturing Co., Hollywood, \$5,660.40; National Cine Laboratories, New York, \$16,135.99; Northern Electric Company, Limited, \$5,992.83; Precision Film Laboratories, New York, \$76,498.44; R.C.A. Victor Company, Limited, \$24,803.13; Railway Express Agency, \$18,071.25; Rapid Grip and Batten, Limited, \$6,833.69; Province of Saskatchewan, Department of Education, \$5,820; Jack Shaindlin, New York, \$16,784.43; Trans-Canada Air Lines, \$7,869.34; Trans-Canada Films, Ltd., \$11,892.35.

The value of work completed and supplies furnished during the year for which billings were made amounted to \$817,466.43. Such billings, where the amount was over \$1,000, were for the account of the following:

Dominion Government Departments—

Agriculture, \$35,004.45; Auditor General's Office, \$30,286.91; External Affairs, \$90,172.52 (including Canadian Information Service, \$88,972.38); Finance, \$6,312.67 (National War Finance Committee, \$3,694.13, Wartime Prices and Trade Board, \$2,618.54); Insurance, \$1,069.67; Labour, \$90,725.92; Mines and Resources, \$7,664.05; National Defence—Army Services, \$81,986.28; National Health and Welfare, \$158,824.47; Post Office, \$8,051.64; Public Printing and Stationery, \$2,449.64; Public Works, \$8,511.83 (including National Gallery of Canada, \$1,422.11); Reconstruction and Supply, \$6,772.76 (including National Research Council, \$3,505.84); Royal Canadian Mounted Police, \$16,459.18; Secretary of State, \$2,834.58; Trade and Commerce, \$33,785.62; Veterans Affairs, \$22,779.99.

Government Agencies and Other Organizations—

Province of Alberta, \$1,231.37; Audio Pictures, Limited, \$1,159.53; Australian Department of Education and Public Health, \$2,776.08; Australian Film Library, \$9,660.62; Bank of Canada, \$9,789.94; Government of the Belgian Congo, \$1,211.62; Brandon Films Inc., \$1,103.30; University of British Columbia, \$1,293.64; British Columbia Workmen's Compensation Board, \$1,656.32; British Gaumont Pictures, \$45,000; Canadian Commercial Corporation, \$22,778.29; Canadian Legion, \$1,414.55; Canadian National Railways, \$25,891.74; Central Mortgage and Housing Corporation, \$2,764.56; Columbia Pictures of Canada, \$3,518.52; Crawley Films, Limited, \$3,443.33; France Films Company, \$3,018.34; Instructional Sales, Ltd., \$3,152.32; International Film Bureau, \$4,114.55; National Clothing Collection, \$1,372.25; National Film Society of Canada, \$2,119.42; Newfoundland Government, \$1,082.36; Province of Nova Scotia, \$8,835.70; Odeon National Cinema Club, \$1,325.25; Province of Ontario, \$1,568.19; Polymer Corporation, \$13,923.50; Province of Quebec, \$3,474.81; Queensway Studios, \$4,910.97; Province of Saskatchewan, \$1,612.81; Shelly Films, Limited, \$1,057.71; Trans-Canada Air Lines, \$19,068.99; Trinidad Electoral Office, \$1,041.58; UNRRA (Washington), \$5,426.76; Vacuum Oil Co., Ltd., (Australia), \$1,150.78; Victoria State Department of Education (Australia), \$3,334.78; Victoria State Department of Health (Australia), \$2,058.86.

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
CUSTOMS AND EXCISE DIVISIONS		
Current Year	1,325,597 08	811,397 81
Previous Years—Collectable	34,227 07	51,592 63
—Uncollectable	2,635,399 96	2,684,444 09
	<u>3,995,224 11</u>	<u>3,547,434 53</u>
NATIONAL FILM BOARD		
Current Year	66,738 75	49,233 26
Previous Years—Collectable	43,384 81	61,111 61
—Uncollectable	5,760 00	5,760 00
	<u>115,883 56</u>	<u>116,104 87</u>
	<u>\$4,111,107 67</u>	<u>\$3,663,539 40</u>

Customs and Excise Divisions:

The amount of \$1,325,597.08 in Current Year consists of: excise taxes, \$1,325,535.17; sundry, \$61.91.

The amount of \$34,227.07 in Previous Years—Collectable consists of: excise taxes, \$25,000; seizures, \$6,036.82; defalcations, \$2,191.19; sundry, \$999.06. The amount shown for excise taxes represents an estimate made by administration officials.

The amount of \$2,635,399.96 in Previous Years—Uncollectable consists of: excise taxes, \$2,565,501.93; seizures, \$853.69; defalcations, \$69,044.34.

Excise taxes owing by limited liability companies which have been discharged in bankruptcy are not included in the foregoing statement.

National Film Board:

Items in excess of \$1,000 in Previous Years—Uncollectable: Photo Sound Corporation, \$2,367.13.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
(c) To Sundry Government Agencies—				
Loan to Canadian Broadcasting Corporation ...		\$2,000,000 00		\$2,000,000 00

The above loan was made under authority of Vote 965, Further Supplementary Estimates and P.C. 4958 of December 3, 1946. The amount is to be applied in payment of expenditures on the construction, extension or improvement of capital works of the broadcasting facilities of the Canadian Broadcasting Corporation. Such loan, with interest, shall be a charge on the revenues of the Corporation next after the charge imposed under the provisions of section 17 of the Canadian Broadcasting Act, 1936. The loan bears interest at the rate of 2½ per cent per annum commencing from date of receipt, March 17, 1947, and is to be amortized over a term of 20 years effective from January 1, 1955. Repayment is to be made in 40 equal semi-annual instalments of \$65,338.62, including principal and interest, commencing on July 1, 1955.

[9] Floating Debt

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(d) Outstanding Cheques and Warrants—				
Outstanding Imprest Account Cheques	\$ 398 80	\$ 18 02	\$ 479 89	\$ 860 67

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(c) Miscellaneous—				
A Contractors' Securities—Cash—Customs and Excise	5,179 32	4,152 02	3,779 61	4,806 91
NATIONAL FILM BOARD				
B Prepayments on Film Activities			48,963 84	48,963 84
	\$ 5,179 32	\$ 4,152 02	\$ 52,743 45	\$ 53,770 75

A Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. No bonds were held in respect of this Department at the close of the fiscal year 1946-47.

B Credits represent moneys paid to the National Film Board for services to be performed in connection with production and distribution of films and a further liability representing the value of raw film stock for which payment has been received by the Board but not made to the supplier.

The credit balance as of March 31, 1947, includes \$4,633.23 for the Department of Labour and \$502.59 for the Department of National Defence—Army Services which at that date remained unspent (to be refunded in 1947-48).

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
National Revenue Suspense	\$ 13,184 49	\$ 27,310 50	\$ 50,332 92	\$ 36,206 91

Credits are instalment payments of Excise tax revenue on account of penalties imposed by the courts under the Special War Revenue Act, and held by the Department until the full court penalty has been collected, or the alternative jail sentence enforced. Debits are amounts transferred to Revenue when instalments are completed.

Credits as above include an amount of \$2,000, representing cheque received as security deposit for the payment of sales and excise taxes payable by a licensee.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
A Income Tax (Appeals) Suspense	66,001 00	36,000 50	30,400 50	60,401 00
B Income Tax Special Account—Province of Prince Edward Island		1,703 99	1,703 99	
C Income Tax Special Account—Province of Quebec		54,491 04	54,491 04	
D Income Tax Special Account—Province of Ontario		119,024 23	119,024 23	
E Income Tax Special Account—Province of Manitoba		49,665 18	49,665 18	
F Income Tax Special Account—Yukon Ter- ritory		119 90	119 90	
G Unclaimed Cheques Suspense—				
Customs and Excise	13 00	13 00		
Taxation	363,686 14	73,952 17	190,822 94	480,556 91
National Film Board	8 08			8 08
	\$ 429,708 22	\$ 334,970 01	\$ 446,227 78	\$ 540,965 99

A Under authority of section 61 of the Income War Tax Act, c. 97, R.S., as amended, persons appealing to the Exchequer Court from a decision of the Minister of National Revenue as to their assessments are required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court determines the final disposition of the deposit. If the appellant is successful, the amount is returned to him. If he fails, the amount, or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account as a revenue item. No interest is allowed on the deposit.

B-F These accounts record the transactions in respect of arrears of provincial and territorial income tax which were collected by the Dominion Government and paid to the provinces in accordance with the provisions of the Dominion-Provincial Taxation Agreement Act, c. 13, 1942.

G All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.

[16] Funded Debt Unmatured

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
<i>Payable in Canada—</i>				
A Refundable portion of individual income tax collections	263,740,618 82	2,480,293 70	24,002,257 61	285,262,582 73
B Refundable portion of excess profits tax	251,996,217 10		6,200,000 00	258,196,217 10
	<u>\$ 515,736,835 92</u>	<u>\$ 2,480,293 70</u>	<u>\$ 30,202,257 61</u>	<u>\$ 543,458,799 83</u>

A B Credits represent departmental estimates of the existing liability in respect of the refundable portions of the above taxes for the taxation years 1942, 1943 and 1944, such estimates being deducted from the gross collections for the fiscal years 1943-44, 1944-45, 1945-46 and 1946-47 respectively. Debits represent refunds to estates of deceased persons and to persons over 65 years of age whose annual income is less than \$5,000.

1946-47
PUBLIC ACCOUNTS

PART II

P

DEPARTMENT OF NATIONAL REVENUE

APPENDIX

CANADIAN BROADCASTING CORPORATION

Balance Sheet 31st March, 1947

ASSETS

Current—	
Cash in Bank, Petty Cash and Treasurer's Cashiers' Funds ..	459,501 31
Accounts Receivable	5,000 00
Less Reserve for Bad Debts	

Due from Dominion Government re International Short Wave ..
 Accrued Bank Interest

Department of Finance (Balance owing on Licence Fee Collections)

Investments—

Dominion of Canada Bonds—Par Value \$2,000,000.00 (Market Value \$2,092,500.00)

Accrued Interest Receivable ...

Fixed—

Real Estate, Buildings, Technical Equipment, Studio and Office Furnishings, Library of Records, etc.

Less Reserve for Depreciation and Obsolescence November 2, 1936 to March 31, 1947

Add International Short Wave Station, Sackville, N.B. (Per Contra Account — Dominion Government)

LIABILITIES

Current—
 Accounts Payable

Securities Deposited by Contractors

Loan—

2½% from Dominion Government for Capital Works, Authority of Appropriation Act No. 6, 1946 (Vote 965)

Dominion Government—

International Short Wave Station Sackville, N.B. (Per Contra Account)

Proprietary Accounts—

Capital Surplus

Reserve for Renewals and Replacements

Operating Surplus—

Balance 1st April, 1946

Deduct Operating Deficit 1946-47

726,131 42
 11,000 00

737,131 42

2,000,000 00

1,238,556 79

494,377 16
 400,000 00

988,278 80

1,882,655 96

2,079,397 27
 3,302,789 87

3,253,440 98

2,153,112 33

1,100,328 65

1,238,556 79

2,338,885 44

Deferred—

Inventories:	
Expendable	87,762 25
Stores	58,144 84
Stationery and Printing	5,397 52
Publications and Sundry	
	<hr/>
	151,304 61
Prepaid Charges	65,364 25
	<hr/>
	216,668 86
	<hr/>
	\$ 5,858,344 17
	<hr/>

HARRY BRAMAH,
Treasurer.

AUGUSTIN PRIGON,
General Manager.

I have examined the accounts of Canadian Broadcasting Corporation for the year ended March 31, 1947, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

PUBLIC ACCOUNTS: PART II

CANADIAN BROADCASTING CORPORATION—*Concluded*

Income and Expenditures

1st April, 1946, to 31st March, 1947

INCOME

Licence Fees	3,905,841 17
Commercial Broadcasting	1,781,290 24
Miscellaneous	115,896 64
	<hr/> 5,803,028 05

EXPENDITURES

Programs	2,933,428 49
Engineering	1,215,232 55
Station Networks (Wire Lines)	966,219 57
Administration	391,322 98
Press and Information	179,971 73
Commercial Department	141,853 55
Interest on Loan	2,260 27
	<hr/> 5,830,289 14
Operating Deficit Before Providing Allowance for Depreciation and Obsolescence	<hr/> \$ 27,261 09

NOTE.—For expenditures re International Service see separate statement.

HARRY BRAMAH,
Treasurer.

OPERATION OF INTERNATIONAL SERVICE

1st April, 1946, to 31st March, 1947

INCOME

Recoverable from Dominion Government	<hr/> \$ 881,621 16
--	----------------------------

EXPENDITURES

Performers' Fees	247,478 93
Salaries	282,889 92
News Service	35,341 17
Transmission Lines	11,806 68
General Operating Overhead	186,714 82
Power	20,809 77
Tubes and Maintenance	14,516 84
Crescent St.—Sackville Line	40,081 07
Supervision Charges	41,981 96
	<hr/> \$ 881,621 16

N.B. Exclusive of Capital Expenditures.

1946-47
PUBLIC ACCOUNTS

PART II
PA

DEPARTMENT OF NATIONAL WAR SERVICES

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL WAR SERVICES

Pursuant to the provisions of the Public Service Re-Arrangement and Transfer of Duties Act, c. 165, R.S. and under authority of P.C. 134, January 14, 1947, all powers, duties and functions of the War Charities Division and the Voluntary War Relief Division of this Department were transferred to the Department of National Health and Welfare, effective on and after February 1, 1947. The appropriations for defraying the cost of these public services were also made available for the latter Department.

In conformity with the usual practice, the details of expenditures from Votes 585 and 586 for the current fiscal year are shown under the Department to which the services were transferred (see pages O—26 and O—27).

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—	Revenues—
[8b] Consolidated Deficit Account:	[8b] Consolidated Deficit Account:
Demobilization and Reconversion ..\$ 28,688 69	Special Receipts\$ 316 14

Receipts and Disbursements—Open Accounts

[12] Deferred Credits (Dr.)	16 00
[13] Sundry Suspense Accounts (Dr.)	9 00
	(Dr.)\$ 25 00

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page PA—3.

REVENUES

Comparative Summary

	1946-47	1945-46
Special Receipts—		
Refunds of Previous Years' War and Demobilization Expenditures	316 14	650,300 17
Miscellaneous War Revenues		144 10
Grand Total	\$ 316 14	\$ 650,444 27

Certified correct.

B. G. McINTYRE,

Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
DEMOBILIZATION AND RECONVERSION					
PA-3	584	Departmental Administration.....	43,341 00	28,688 69	57,152 89
		<i>Expenditures from Appropriations not required for 1943-47.....</i>			14,117,849 57
		Total Demobilization and Recon- version.....	\$ 43,341 00	\$ 28,688 69	\$14,175,002 46

DEMOBILIZATION AND RECONVERSION

Vote 584 Departmental Administration

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	37,661 00	37,661 00	27,524 52
Other Pay-list Items	140 00	140 00	107 01
Travelling Expenses	1,540 00	1,540 00	93 14
Printing and Stationery	2,500 00	2,500 00	264 33
Miscellaneous	1,500 00	1,500 00	699 69
	<u>\$ 43,341 00</u>	<u>\$ 43,341 00</u>	<u>\$ 28,688 69</u>

As at March 31, 1947, there were 5 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: C. H. Payne, Deputy Minister, \$8,000; G. D. Allen, \$3,000; A. Carisse, \$3,000 (Jan. 7); E. LeBourdais, \$2,400 (May 15); G. M. Legris, \$2,520 (Jan. 7).

The 5 salaried employees being paid from this account were transferred at the close of the fiscal year to the Department of National Health and Welfare.

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year		85 80
Previous Years—Collectable		304 85
—Uncollectable	334 33	nil
	<u>\$ 334 33</u>	<u>\$ 390 65</u>

OPEN ACCOUNTS

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Pay-list Deductions—National War Services	\$ 16 00	\$ 16 00		

This account was closed by the transfer of the balance, which represented the net of unidentifiable instalment payments on war savings certificates, to Department of Finance—War Savings Certificates Instalments Suspense, a general account for such balances.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Unclaimed Cheques Suspense—National War Services	\$ 9 00	\$ 9 00		

This account was closed by the transfer of the balance to Unclaimed Cheques Suspense, Department of Labour. An amount of \$3 represented an unclaimed cheque originally drawn from War Appropriation—Mobilization Allotment, which allotment was subsequently transferred to that Department. The remaining cheques totalling \$6 represented unclaimed refunds of instalment payments on war savings certificates and will be cleared to the Bank of Canada.

1946-47

PUBLIC ACCOUNTS

PART II

Q

POST OFFICE DEPARTMENT

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

POST OFFICE DEPARTMENT

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:	
Ordinary	64,213,049 78
Demobilization and	
Reconversion	1,001 38
	<u>\$ 64,214,051 16</u>

Revenues—

[8b] Consolidated Deficit Account:	
Ordinary	72,986,624 19
Special Receipts	275,459 60
	<u>\$ 73,262,083 79</u>

Receipts and Disbursements—Open Accounts

[9] Floating Debt	3,360,557 26
[10] Deposit and Trust Accounts	229,657 08
[12] Deferred Credits .....(Dr.)	2,972 12
[13] Sundry Suspense Accounts	176 94
	<u>\$3,587,419 16</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page Q-27.

Under authority of the Post Office Act, c. 161, R.S. (as amended), and the Savings Banks Act, c. 15, R.S., the Post Office Department, under the direction of the Postmaster General, is entrusted with the management and operation of the postal services of Canada and the Post Office Savings Bank. In addition, the Department performs certain services of an agency nature for other departments (without remuneration in some instances), the most important of which are: payments on Dominion Government annuities are received; unemployment insurance stamps and radio licences are sold; and supplies of forms, literature, etc., are distributed to the public on behalf of the Department of National Revenue, Taxation Division, and the Wartime Prices and Trade Board.

Post Offices are divided into two main groups, namely, staff offices and revenue offices. The postmasters and staffs of staff offices are paid from parliamentary appropriations whereas the postmasters of revenue offices, and through them their staffs, except letter carriers, are paid on a commission basis by means of commission warrants issued from headquarters at Ottawa, and cashed out of Post Office funds in their hands. Letter carriers are paid from parliamentary appropriations in all cases. The various post offices are grouped according to postal districts, each district being under the superintendence of a District Director, controlled from departmental headquarters at Ottawa. District Offices are situated at Halifax, Charlottetown, Saint John, Quebec, Montreal, Ottawa, Toronto, London, North Bay, Winnipeg, Moose Jaw, Saskatoon, Edmonton, Calgary and Vancouver.

There are two appendices to this section. The first contains a statement of the Post Office Account (Dominion balance sheet account 9 (a)) as at March 31, 1947; the second contains a departmental balance sheet as at that date.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Postal Revenue	86,400,951 26	83,763,006 66
B Less: Disbursements	13,422,612 58	15,149,893 30
	72,978,338 68	68,613,113 36
C Proceeds from Sales	3,053 06	5,374 51
D Services and Service Fees	1,000 00	1,000 00
E Refunds of Expenditure	2,386 62	12,667 14
F Miscellaneous	1,845 83	3,404 03
Total Ordinary	72,986,624 19	68,635,559 07
Special Receipts—		
G Refunds of Previous Years' War and Demobilization Expenditures	275,286 00	224,715 60
H Miscellaneous War, Demobilization and Reconversion Revenues	173 60	
Grand Total	\$ 73,262,083 79	\$ 68,860,274 67

Details

A	Postal Revenue		Increase or *Decrease
	1946-47	1945-46	
Ordinary Revenue—			
Postage:—			
Sale of Stamps, etc.:			
Postage stamps, registration and insurance fees, special delivery stamps, stamped envelopes, post cards, bands, wrappers, etc.	55,263,063 18	52,135,845 70	3,127,217 48
Postage paid in cash (without the use of postage stamps):			
Postage meter and postage register machine impressions on mail matter	19,033,792 01	19,258,389 11	224,597 10*
Newspapers and periodicals mailed in bulk according to weight	2,999,616 18	2,279,285 00	720,331 18
Printed matter, including books, catalogues, circulars, handbills, etc. (usually mailed in bulk for general distribution)	1,300,018 96	1,091,964 94	208,054 02
Postage on gold bullion shipments to the Royal Canadian Mint and parcels of mutilated bank notes (mailed by various banks to the Bank of Canada) .	45,244 60	42,730 46	2,514 14
Postage collected by special arrangements with other Government Departments, etc.	933,701 84	491,954 12	441,747 72
This item includes postage on family allowance cheques, \$832,785.47, and postage on parcels of used clothing in connection with the National Clothing Drive, \$27,859.95.			
Trans-Atlantic air mail postage on letters from H.M. ships in Canadian waters		334 35	334 35*
Postage on tobacco parcels forwarded to troops on active service from overseas tobacco depots and released without labels		87,504 00	87,504 00*
Payments received from foreign countries (for the calendar year 1946 or previous years):			
Postage on parcels received from other countries for delivery in Canada	159,372 01	675,288 46	515,916 45*
Transit charges on foreign mail forwarded through Canada to other countries	1,394,509 56	3,207,528 47	1,813,018 91*
Total Postage	81,129,318 34	79,270,824 61	1,858,493 73

	RECEIPTS	1946-47	1945-46	Increase or *Decrease
Money Orders:—				
Commissions and revenue taxes collected from purchasers of Canadian money orders, payable in Canada and elsewhere		3,405,279 00	2,996,501 14	408,777 86
Commissions collected from foreign countries (other than the United States) for the calendar year 1946 on foreign money orders payable in Canada		1,226 77	1,422 99	196 22*
Total Money Orders		3,406,505 77	2,997,924 13	408,581 64
Postal Notes:—				
Commissions and revenue taxes collected from purchasers of postal notes		407,309 43	485,926 09	78,616 66*
Rental of Post Office boxes and drawers in Post Offices located in Dominion public buildings, including deposits on keys, less refunds		564,581 98	512,666 61	51,915 37
Sale of rural mail boxes		67,344 00	43,484 00	23,860 00
Profit in exchange on postal transactions with other countries		361,993 56	154,311 13	207,682 43
Miscellaneous Revenue		463,898 18	297,870 09	166,028 09
Includes: payments received from the Unemployment Insurance Commission for distributing and selling unemployment insurance stamps, \$387,192.96; commissions received from the Department of Transport for radio licences sold, \$12,859.45; commissions received from the Department of Labour for collection of Government annuity premiums, \$22,232.74.				
Gross Postal Revenue		86,400,951 26	83,763,006 66	2,637,944 60
B				
DISBURSEMENTS				
(Deducted from Gross Postal Revenue)				
Remuneration of revenue postmasters and staffs of revenue post offices:				
During the year under review, 11,872 revenue postmasters were employed, of whom 11,776 were paid on a commission basis, and 96 were paid at fixed annual rates.				
Commissions on postage, money order sales and box rental collections		9,306,508 71	9,123,079 92	183,428 79
Rent for space occupied by post offices not located in Dominion public buildings		592,418 45	594,975 18	2,556 73*
Allowances for forwarding mail to other post offices ..		169,023 44	179,800 90	10,777 46*
Allowances for receiving and despatching mails outside the usual hours of business		200,071 63	148,166 49	51,905 14
Commissions on postal note sales		81,289 38	95,436 87	14,147 49*
Commissions on unemployment insurance stamps and impressions		78,092 35	69,734 64	8,357 71
Total "Remuneration of Revenue Postmasters and staffs of revenue post offices"		10,427,403 96	10,211,194 00	216,209 96
Discount on postage, allowed to sub-postmasters and stamp vendors; and compensation for special delivery of letters and parcels paid to messengers		269,616 87	405,056 76	135,439 89*
Discounts to users of postage meter machines were discontinued effective April 1, 1946.				
Postage on parcels mailed in Canada for delivery in foreign countries		1,912,649 77	2,661,061 52	748,411 75*
Transit charges on Canadian mail forwarded through foreign countries		702,782 33	1,788,232 31	1,085,449 98*
Indemnities paid in respect of lost insured, and C.O.D. parcels and registered articles		54,388 55	41,773 04	12,615 51
Commissions paid to other countries on money order business		6,048 72	4,924 90	1,123 82
Losses by fire, burglary, etc.		49,722 38	23,297 35	26,425 03
The debiting hereto of losses in excess of \$50 was authorized by individual Orders in Council.				
Cost of processing airgraph message films			14,353 42	14,353 42*
Total Disbursements		13,422,612 58	15,149,893 30	1,727,280 72*
Net Postal Revenue		72,978,338 68	68,613,113 36	4,365,225 32

Other Revenue

RECEIPTS		1946-47	1945-46	Increase or *Decrease
C	Proceeds from Sales	3,053 06	5,374 54	2,321 48*
D	Services and Service Fees	1,000 00	1,000 00	
E	Refunds of Previous Years' Expenditures	2,386 62	12,667 14	10,280 52*
F	Miscellaneous	1,845 83	3,404 03	1,558 20*
Total Other Revenue		8,285 51	22,445 71	14,160 20*
Total Ordinary		72,986,624 19	68,635,559 07	4,351,065 12
Special Receipts—				
G	Refunds of Previous Years' War and Demobilization Expenditures	275,286 00	224,715 60	50,570 40
This credit was in respect of the Allotment for Service Purchase Cigarette Scheme (see page Q-27).				
H	Miscellaneous War, Demobilization and Reconversion Revenues	173 60		173 60
Grand Total		\$ 73,262,083 79	\$ 68,860,274 67	\$ 4,401,809 12

Certified correct.

W. J. TURNBULL,
Deputy Postmaster General.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
Q-6		Stat. Salary of Postmaster General, Salaries Act, c. 24, 1944.....	10,000 00	10,000 00	7,802 87
Q-6		Stat. Motor Car Allowance to Postmaster General, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	1,560 57
Q-6	259 803	Departmental Administration.....	1,190,465 00	1,079,252 97	743,755 71
Q-7	260 804 642 74	Post Offices, including salaries and other ex- penses of Headquarters and Staff Post Offices, and supplies and equipment for Revenue Post Offices.....	29,563,248 70	29,296,615 39	23,165,489 64
Q-15	261 805 643 262	Inspection and Investigation.....	1,071,640 00	1,004,176 23	912,937 66
Q-17	806 644	Railway Mail Service.....	14,318,196 00	14,038,544 33	13,498,441 13
Q-23	263 807	Air and Land Mail Services.....	18,621,767 00	16,968,210 83	17,724,216 52
Q-25	264	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes.....	1,991,151 00	1,791,220 43	1,649,718 37
Q-26	808	To provide, subject to allocation by the Treasury Board, for allowances to Stenographers, Grade 2, employed in the various services of the Post Office Department, who attain standards in shorthand and typewriting in accordance with regulations to be approved by the Governor General in Council.....	2,500 00	383 06	

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
PENSIONS AND OTHER BENEFITS					
Q-26	265	To provide for the payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council.....	5,000 00		
SUPERANNUATION AND RETIREMENT BENEFITS					
Q-26	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	22,646 54	22,646 54	25,723 20
Total Ordinary			66,798,614 24	64,213,049 78	57,729,645 67
DEMOBILIZATION AND RECONVERSION					
Q-26	587	To provide for maintenance of Army Postal Services.....	2,580 00	918 06	181,593 62
Q-26	588	Purchase of Tobacco Labels for Service Purchase Cigarette Scheme.....	500 00	83 32	3,176 43
Q-27		Transfer from Vote 505 Miscellaneous and Unforeseen Expenses (Department of Finance) For Service Purchase Cigarette Scheme—Revolving Fund.....	1 00		
Total Demobilization and Reconversion.....			3,081 00	1,001 38	184,770 05
Grand Total.....			\$66,801,695 24	\$64,214,051 16	\$57,914,415 72

Salary of Postmaster General, Hon. E. Bertrand, Salaries Act, c. 24, 1944\$ 10,000 00
 Motor Car Allowance to Postmaster General, Appropriation Act No. 5, c. 61, 1931\$ 2,000 00

Vote 259 (and Vote 803, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	374,895 00	374,895 00	342,618 15
Other Pay-list Items	9,000 00	9,000 00	6,789 66
A Mail Bags	650,000 00	670,000 00	636,376 81
B Travelling Expenses	25,000 00	33,000 00	17,451 24
C Printing and Stationery	90,000 00	59,000 00	45,639 31
Equipment and Maintenance	3,500 00	6,500 00	5,046 94
Telegrams and Telephones	3,000 00	3,000 00	2,903 41
Sundries	15,070 00	15,070 00	7,324 15
D Publicity and Advertising	20,000 00	20,000 00	15,103 30
	\$1,190,465 00	\$1,190,465 00	\$1,079,252 97

This vote was provided to cover: (i) the salaries and other expenses relating to the activities of the departmental administration staff at Ottawa, consisting of the offices of the Postmaster General and the Deputy Postmaster General, Administrative Services, Public Relations Branch, and Equipment and Supply Branch; and (ii) the cost of manufacturing and repairing mail bags.

As of March 31, 1947, there were 125 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees, where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bertrand, Hon. E., Post- master General	(Listed above)	\$ 3,982 16	Hill, G. A.	3,300 00	
Turnbull, W. J., Deputy Postmaster General ...	\$12,000 00	3,000 12	Hill, R.	4,800 00	914 49
Adamson, W. D.	4,200 00		Johnston, L. E.	2,580 00	
Beaulieu, H. J. (June 30) ..	5,700 00		Jolliffe, F. E.	4,800 00*	2,462 84
Belisle, M. A. (July 3)	4,080 00		Kenyon, T. H.	3,900 00	
Bingleman, C. E.	2,700 00	2,077 62	Lally, J. P.	2,940 00*	
Boyd, E. H.	3,120 00		Lalonde, A.	4,500 00	400 10
Boyle, G. A.	4,200 00		Leger, O.	3,420 00*	
Butterworth, E. A.	3,720 00		Macneill, G.	2,700 00	
(Oct. 8)			Martin, J. B.	2,460 00	
Callahan, W. L.	2,820 00*		McElroy, J. T. (Aug. 10)	3,720 00	
Cantin, L.	2,580 00		McGreevy, M.	2,580 00	
Cole, C. L.	2,580 00		McLaughlin, F. W.	2,580 00	
Coutts, W. F.	4,140 00	514 85	Pearl, H. N.	4,200 00	
Edgar, M. H.	2,460 00		Rainboth, D.	2,580 00	
Farrell, B. J.	4,740 00	337 57	Stubbs, H. A.	2,700 00	
Harris, E. A.	2,484 00*		Thibault, O. E.	2,580 00	
Hearty, W.	3,300 00		Underwood, E. J.	6,600 00	2,436 03
			Weston, T.	3,300 00*	

A Suppliers receiving \$5,000 or over: Canadian Bag Co., Ltd., Toronto and Montreal, \$31,670.10; Dominion Government, Department of Justice, Penitentiaries: British Columbia, \$3,332.37, Dorchester, \$5,433.72, Kingston, \$31,463.69, Manitoba, \$18,783.39, St. Vincent de Paul, \$52,201.50; Dominion Textile Co., Ltd., Montreal, \$188,833.48; Finnie Manufacturing Co., Ltd., Pointe aux Trembles, \$71,456.08; Hamilton Cotton Co., Ltd., Hamilton, \$14,397.41; Kinsley Manufacturing Co., Ltd., Toronto, \$116,387.30; J. E. Lortie Co., Ltd., Montreal, \$11,883.41; Mayer Sealing Devices Reg'd., Montreal, \$5,595.80; Pritchard-Andrews Co., Ltd., Ottawa, \$16,295.37; Richmond Tailors, Ltd., Richmond Hill, \$14,938.86; Robinson Cotton Mills, Ltd., Toronto, \$9,524.86; J. Spencer Turner Co., Ltd., Hamilton, \$24,691.02.

B Travelling expenses of \$300 or over were paid to: N. R. Boutin (included under Civil Service Commission, Vote 40); G. C. Wilson, \$414.67.

C Payments were made to the Department of Public Printing and Stationery.

D Suppliers receiving \$5,000 or over: National Film Board, \$8,079.63; Walsh Advertising Co., Ltd., Windsor, \$6,374.59.

Vote 260 (and (a) Vote 804, Supplementary Estimates; (b) Vote 642, Further Supplementary Estimates) Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus) Headquarters			
Administration	189,045 00	189,045 00	175,723 38
Salaries (including Cost of Living Bonus) Post Office Staffs ..	26,555,033 00	26,555,033 00	26,555,033 00
Allotted from Vote 74, Salaries, etc.	1,491,696 70*	1,491,696 70	1,491,696 70
Other Pay-list Items	135,420 00	135,420 00	114,472 74
Commissions to Postmasters on Savings Bank Business	25,000 00	24,000 00	20,193 46
A Travelling Expenses	10,750 00	10,750 00	3,006 44
B Printing and Stationery	402,000 00	402,000 00	307,355 33
C Equipment and Maintenance	705,000 00	705,000 00	579,224 44
D Telegrams and Telephones	46,154 00	46,154 00	45,930 12
Sundries	3,150 00	4,150 00	3,979 78
	\$29,563,248 70	\$29,563,248 70	\$29,296,615 39

* The salaries allotments of the vote were supplemented by a transfer of this amount from Vote 74, Department of Finance (Section F) under authority of Treasury Board Minute, T.325983B., March 13, 1947.

This vote was provided to cover: (i) the salaries and other expenses relating to the activities of city and other staff post offices, and of the departmental administrative unit at Ottawa which controls these offices; and (ii) the cost of supplies and equipment for revenue post offices, the postmasters of which are remunerated from Postal Revenue on a percentage basis.

As of March 31, 1947, there were 100 salaried employees being paid from Headquarters Administration account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements. G. C. Avery, \$5,400; N. T. Barry, \$2,880*; M. L. Bourgault, \$2,484*; L. Germain, \$7,200; R. H. Handy, \$4,200; D. MacLarty, \$2,700; W. McDonald (Nov. 20), \$3,000; A. McFarlane, \$4,200; J. C. D. Morris, \$2,940*; J. H. Noonan, \$2,484*; K. D. O'Byrne, \$2,700*; E. Pelletier, \$2,940*; F. W. Phrasant, \$3,480.

As of March 31, 1947, there were 14,020 salaried employees being paid from Post Office Staffs account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
<i>Nova Scotia</i>		<i>Moncton:</i>		<i>Montreal—Continued</i>	
Amherst:		Dixon, J. E.	3,120 00	Caisse, J. J.	2,580 00
Corney, H. N.	\$ 2,460 00	Duncan, L. B.	2,400 00	Caisse, L. V.	2,940 00
Foster, A. W.	3,120 00	Johnston, R. H.	2,460 00	Cardeau, J. N.	2,460 00
Goodwin, M. A.	2,580 00	LeBlanc, R. J.	2,460 00	Carriere, C. E.	2,580 00
Glace Bay:		Leger, J. A.	2,460 00	Champigny, A. R.	2,460 00
Cameron, J. D.	3,120 00	Lutes, A. B.	2,580 00	Chapleau, R.	2,460 00
McKinlay, P. M.	2,460 00	Slipp, G. L.	3,720 00	Charbonneau, J. A.	2,400 00
Halifax:		<i>Saint John:</i>		Charpentier, J. G.	2,460 00
Burrill, S. D.	2,460 00	Brown, H. C.	2,460 00	Chevrier, J. A.	3,000 00
German, H. L.	2,460 00	Evans, R. H.	2,460 00	Clerk, J. A.	2,400 00
Gibson, R. W.	2,460 00	Gibbons, C. J.	2,460 00	Codere, J. F.	2,460 00
Goldsmith, C. J.	2,460 00	Ketchum, F. E.	2,820 00	Couturier, L.	2,400 00
Goodwin, F. L.	2,460 00	Mackin, W.	2,820 00	Crochetiere, J. R.	4,800 00
Hire, C. W.	2,940 00	Montague, J. V.	3,000 00*	Daignault, J. F.	2,940 00*
Hughes, J. W.	2,460 00	Mullin, D. P.	2,460 00	Daze, C.	3,000 00*
Keizer, P. R.	2,400 00	<i>Quebec</i>		Drapeau, M. J.	
Kelly, E. J.	2,460 00	<i>Chicoutimi:</i>		(Jan. 25)	2,460 00
Lavers, P. A.	2,820 00	Gagnon, J. P.	3,000 00	Drien, V. A.	2,400 00
McLeod, C. H.	2,940 00	Tremblay, P. H.	2,460 00	Dupras, J. G.	3,420 00
O'Brien, M. D.	3,720 00	<i>Drummondville:</i>		Dupuis, F. P.	
O'Toole, T. M.	2,460 00	Biron, J. P.	2,460 00	(Dec. 16)	2,940 00
Power, L. J.	2,460 00	Lupien, C. A.	3,000 00	Ethier, A.	2,400 00
Robinson, T.	2,400 00	<i>Granby:</i>		Faford, J. A.	
Smith, J. W.	2,460 00	Lortie, P. E.	3,000 00	(Dec. 9)	2,460 00
New Glasgow:		<i>Hull:</i>		Forest, L.	2,460 00
Neiley, B. L.		Frechette, A.	3,000 00	Fortier, A.	2,460 00
(July 18)	2,820 00	Michon, J. P.	2,460 00	Gagnon, G. H.	2,460 00
Ross, J. A.	2,880 00	Sauve, J. U.	2,400 00	Gaudette, J. E.	2,400 00
Sydney:		<i>Joliette:</i>		Gauthier, J. A.	4,380 00
Doyle, J.	2,400 00	Fiset, J. L.	2,460 00	Gauvin, J. E.	3,540 00
MacDonald, F.	2,580 00	Masse, L. J.	3,000 00	Gosselin, B.	2,460 00
MacKeen, D.	3,120 00	<i>Levis:</i>		Guiol, J.	2,400 00
McDonald, M. M.		Martineau, J. C.	3,000 00	Heaney, P.	2,700 00
(June 30)	2,640 00	Sirois, M. J.	2,580 00	Henault, J.	2,400 00
Turo:		<i>Montreal:</i>		L'Abbe, J. L.	2,460 00
Bryson, J. H.	2,820 00	Adam, L. S.	2,400 00	Labonte, L. J.	
MacKenzie, F. B.	3,120 00	Asselin, M. E.	3,420 00	(Feb. 19)	2,580 00
Yarmouth:		Ayclair, E.	2,400 00	Lafontaine, F. A.	2,580 00
Dunn, C. P.	2,820 00	Aymong, H. O.		Lafontaine, G. A.	2,580 00
<i>Prince Edward Island</i>		(Jan. 24)	2,460 00	Lafrance, J. B.	2,460 00
Charlottetown:		Beaudoin, L. R.	2,820 00	Lamarche, J. E.	2,580 00
Davison, A. B.	2,400 00	Beaulieu, J. H.	2,820 00	Lapointe, G. A.	2,460 00
Griffith, J. A.	2,460 00	Beauregard, J. de M.	2,940 00	Larin, R.	2,460 00
Pickard, H. L.	2,940 00	Bedard, C. E.	2,580 00	Leveille, H. F.	2,460 00
Summerside:		Belcourt, J. D.	2,700 00	Lucey, J. J.	2,460 00
Allen, W. A.	2,820 00	Beudoin, J.	2,580 00	Maisonneuve, L.	2,580 00
<i>New Brunswick</i>		Boileau, J. C.	2,460 00	Major, J. P.	2,700 00
Fredericton:		Boisseau, B.	2,400 00	Major, S.	2,700 00
Anderson, W. A.	3,120 00	Boudreault, H.	2,460 00	Masson, J. G.	2,460 00
DeLong, B. F.	2,400 00	Brisette, A.	2,400 00	Maurault, H.	3,120 00*
Johnson, F. A.	2,460 00	Cadieux, R.	2,460 00	McKenzie, J. V.	2,460 00
Limerick, H.	2,700 00	Cadorette, M.	3,120 00	McKeogh, P. R.	3,120 00
		Cadot, S.	2,460 00	Oliver, J. D.	2,700 00
				Paulhus, J. A.	2,580 00

	Salary rate		Salary rate		Salary rate
Montreal—Concluded		Sherbrooke—Concluded		Guelph:	
Pichet, J. L.	2,400 00	Desruisseaux, E. J. ...	3,420 00	Cabeldu, F. J.	2,460 00
Poirier, A.	2,400 00	Lefebvre, J. P.	2,400 00	Little, W. A.	3,000 00
Portelance, Z. A. ...	3,540 00	Levesque, W. E. ...	2,460 00	Mogk, W. H.	3,420 00
Poulin, A. A.	2,400 00	White, H. P.	2,460 00	Pearson, A. T.	2,400 00
Pouliot, L.	2,580 00			Hamilton:	
Provost, J. R.	2,400 00	Sorel:		Anderson, L. H. ...	2,460 00
Renaud, J. (Dec. 6)	2,460 00	Champoux, J. E. ...	3,000 00	Archer, J. E.	2,460 00
Renaud, J. F.	2,400 00	Champoux, J. M. ...	2,460 00	Arthur, W.	2,460 00
Rivest, V. R.	2,460 00			Barlow, S.	2,400 00
Rousseau, E.	2,460 00	Thetford Mines:		Battram, E. A. ...	2,460 00
Rousseau, J. J. ...	2,580 00	Dussault, P. E. ...	2,460 00	Brewster, J. A. ...	2,460 00
Roux, F. J.	2,580 00	Lemieux, J. R.	3,000 00	Clarkson, F.	2,460 00
St. Pierre, B.	2,460 00			Curtis, F. L.	2,940 00
Savard, O.	2,460 00	Three Rivers:		Davis, C. G.	2,460 00
Suprenant, J. F. ...	2,580 00	Bernaquez, J. A. ...	3,120 00	Enright, I. J.	2,460 00
Sylvain, J. B.		Boucher, J. A.	2,460 00	Ford, H. A.	3,840 00
(July 1)	2,820 00	Paquet, M.	2,400 00	Gaylord, G. E.	2,400 00
Thibault, J. A.	2,400 00	Romppe, F. L.	2,820 00	Keenan, J. L.	2,580 00
Vaillancourt, J. C. ...	2,460 00			MacLean, W. M. ...	4,680 00
Valiquette, J. P. ...	2,460 00	Valleyfield:		Morgan, E. A.	2,460 00
Verville, T. F.	4,140 00	Rousseau, G.	3,000 00	Ramsay, A. K.	2,460 00
Viens, J. L.	2,460 00	Rousseau, J. L. ...	2,460 00	Reid, A. H.	2,580 00
Vincent, O.	2,400 00			Robertson, J. J. ...	2,460 00
Vleminsky, T. E. ...	2,400 00	Ontario		Stipe, C. D.	2,940 00
Yelle, A. (Dec. 8).	2,400 00	Barrie:		Way, W. J.	2,940 00
Quebec:		Kightley, E. R. ...	2,460 00		
Baril, L. J.	2,460 00	Thomson, N. M. ...	3,000 00	Kingston:	
Beaumont, H.	2,400 00			Daley, J. (July 1).	2,460 00
Blondeau, J. J.	2,700 00*	Belleville:		Morris, S. A.	2,880 00
Bolduc, J. A.	2,400 00	Holland, W. J. ...	2,400 00	Murray, E. P. ...	2,400 00
Boutet, J. G.	2,460 00	Stark, C. M.	2,580 00	(Jan 3)	
Drolet, R. G.	2,580 00*	Truaiseh, J. V. ...	3,120 00	Scott, G. B.	3,420 00
Fiset, J. O.	2,460 00	(Oct. 7)		Kirkland Lake:	
Frechette, P. E. ...	2,460 00	Waddell, J. C.	3,000 00	Groom, G.	2,460 00
Gagnon, J. A.	2,580 00*	Brantford:		MacDonald, A. G..	3,000 00
Gignac, L. F.	3,000 00	Boot, H.	2,880 00	Kitchener:	
Girard, P. E.	3,000 00	Hartley, H. J. ...	3,420 00	Cottingham, A. ...	2,460 00
Gourdeau, J. V. ...	2,400 00	Nightingale, G. E.	2,820 00	Hachborn, T. H. ...	3,420 00
(Nov. 9)		(Aug. 19)		Kaufman, A. G. ...	2,400 00
Harvey, J. A.	2,460 00	Smith, L. E.	2,400 00	(Oct. 17)	
(Jan. 29)		(Jan. 14)		Oswald, C. L.	3,000 00
Hebert, P. E.	2,580 00*	Brockville:		Strub, A. P.	2,460 00
Letourneau, J. A. ...	2,820 00*	McLean, D.	2,460 00	Lindsay:	
Morency, J. C.	2,580 00*	Reynolds, F. S. ...	2,460 00	Coombs, E. S.	2,460 00
Morin, J. B.	4,080 00	Singleton, W. C. ...	3,000 00	Warner, A. R.	3,000 00
Nicole, J. A.	2,700 00*	Chatham:		London:	
Savard, J. M.	3,240 00*	Davey, G.	2,460 00	Bird, S.	2,460 00
Savard, J. P.	2,940 00*	Hunter, R. G.	2,820 00	Brown, H. M.	2,400 00
Thibault, J. T.	2,400 00	Lilley, D.	2,400 00	Callahan, A. B. ...	3,600 00
Turcotte, A. G. ...	2,460 00	Reid, S. A.	3,120 00	Chowen, H. T. ...	2,940 00
St. Hyacinthe:		Collingwood:		Crawford, S. A. ...	3,000 00
Boucher, J. L. ...	2,820 00	Bellamy, T. H. ...	2,820 00	Hall, C. W.	2,460 00
(June 30)		Comley, F. E. ...	2,400 00	Henderson, W. R. ...	2,460 00
Robert, R. R. ...	2,880 00	Cornwall:		Lee, C. J. (Sept. 13)	2,460 00
St. Jerome:		Nicholson, W. S. ...	2,400 00	McGill, H. W. ...	3,720 00
Desjardins, J. H. ...	3,000 00	Russell, J. F.	2,580 00	(July 1)	
(Dec. 23)		St. Laurent, W. A..	3,000 00	Robertson, G. W. ...	2,460 00
Lemay, M. A.	2,460 00	Fort William:		Niagara Falls:	
St. Johns:		Carroll, T. H.	3,120 00	Farrell, G. T.	3,000 00
Rameau, C. E.	3,000 00	Foreman, A. A.	2,400 00	McCall, P. L.	3,300 00
Shawinigan Falls:		Oldale, W. A.	2,460 00	Near, J. R.	2,460 00
Jacques, J. J.	2,880 00	Stewardson, R. H..	2,820 00	North Bay:	
Sherbrooke:		Galt:		Bertram, T.	2,460 00
Croteau, W. W. ...	3,000 00	Gravelle, C.	2,400 00		
		McIntosh, J. A. ...	3,120 00		
		Mullin, P. W.	2,820 00		

	Salary rate		Salary rate		Salary rate
North Bay— <i>Concluded</i>		St. Catharines— <i>Concluded</i>		Toronto— <i>Continued</i>	
Laframboise, A. H.	3,000 00	Cline, A. R.	3,300 00	Farnsworth, R.	2,580 00
Skellern, E. W.	2,460 00	Jeeves, R. E.	2,400 00	Fitchett, J. W.	3,120 00
White, H.	2,400 00	St. Thomas:		Forgie, J.	2,460 00
Orillia:		Bennett, E. D.	2,820 00	Foster, R.	2,460 00
Clark, J. D.	2,400 00	McDonald, F. G.	3,000 00	Gibson, N. A.	2,460 00
Dewitt, T. C.	3,000 00	Moore, T. N.	2,400 00	Gibson, W. W.	2,820 00
O'Brien, E. W.	2,460 00	Orchard, E. M.	3,120 00	Giles, W. H.	2,400 00
Oshawa:		(Dec. 20)		Gill, T. H.	2,460 00
Gordon, W.	3,000 00	Sarnia:		Giroux, J. C.	3,240 00
Morand, N. J.	3,420 00	Galloway, G. A.	2,400 00	Giroux, O. J.	2,700 00
Ottawa:		McCann, T. J.	3,120 00	Girvan, J. P.	4,800 00
Aronson, J.	2,460 00	Randolphe, J. W.	2,460 00	Glazier, L. T.	2,460 00
Bayley, N.	2,820 00	Tobin, E. J.	2,820 00	Goodwin, E.	2,400 00
Brisson, R. H.	2,460 00	Sault Ste. Marie:		Gordon, C. A.	2,460 00
Cote, L. S.	2,460 00	Crawford, W. A.	2,820 00	Goss, E. B.	2,700 00
Cottrell, W. H.	2,460 00	Dawson, T. E.	2,460 00	Haight, W. A.	2,460 00
Cunliffe, B. J.	3,120 00	Johnston, J. H.	3,120 00	Harris, W. (July 1)	4,380 00
D'Auray, A.	2,820 00	Miskimmons, R.	2,400 00	Henderson, D. G.	2,580 00
Dorval, J. N.	2,460 00	Simcoe:		Holmes, A.	3,120 00
Egan, L. B.	2,460 00	Leask, L. F.	3,000 00	Horton, W. H.	3,300 00
Gritchen, F. F.	2,400 00	West, H. A.	2,460 00	Hurst, J. H.	2,460 00
Hall, R. E.	3,120 00	Smiths Falls:		Isbister, W. R.	
Joynt, T. G.	2,400 00	Corbett, R. A.	2,820 00	(Dec. 7)	2,940 00
Kehoe, M. S.	2,460 00	McDermott, J. P.	2,400 00	Kester, J. G.	2,460 00
Leblanc, T. J.	2,460 00	Stratford:		Knott, A. C.	2,400 00
Logan, J. H.	2,820 00	Austerberry, W.	2,400 00	Krugel, H.	2,460 00
Lyon, S. C.	2,700 00	(Nov. 3)		Lane, A. O. (Jan. 13)	2,400 00
Macklom, G. E.	3,840 00	McDonnell, T. J.	2,580 00	Lepper, W. A.	2,400 00
McIntyre, D. M.	2,460 00	Ruston, F.	3,120 00	Lockhart, B.	2,400 00
Needham, E. O.	3,120 00	Sudbury:		Logan, W.	2,400 00
Ogilvie, E. R.	2,460 00	Biggins, V. W.	2,460 00	Long, G. R.	2,580 00
Robert, J. A.	2,460 00	Clare, J. G.	2,400 00	Lynch, F. G.	2,460 00
Robertson, J. A.	2,460 00	Miller, J. C.	3,300 00	Masterson, F. A.	2,460 00
St. Germain, M.	2,460 00	Whitehead, H.	3,420 00	Matthews, J. A.	2,940 00
St. Jean, P. R.	2,820 00	(May 1)		McBride, G. A.	2,700 00
St. Laurent, L. J.	2,460 00	Timmins:		McCourt, D.	2,400 00
Schoenherr, H. A.	2,460 00	King, E. H.	3,120 00	McCourt, J. T.	3,540 00
Taylor, J. D.	2,400 00	Reid, E. L.	2,820 00	McDevitt, S. C.	2,460 00
Willett, W. A.	2,580 00	Toronto:		McGuire, J. F.	
Owen Sound:		Aylesworth, W. M.		(Mar. 3)	3,000 00
Hollaway, F. W.	2,400 00	(Oct. 15)	2,580 00	McMillan, D. B.	2,460 00
McDonald, N. E.	3,120 00	Baker, A.	2,820 00	Meadows, N. H.	2,400 00
Sutherland, J.	2,580 00	Barrett, J. C.	2,580 00	Michell, F. C.	2,400 00
Pembroke:		Bell, J. E. (Aug. 31)	2,760 00	Murphy, A.	2,700 00
Coxford, R. C.	3,120 00	Belz, A. E.	2,400 00	Naylor, J. S.	4,200 00
Reynolds, A. M.	2,460 00	Berry, J. T.	2,940 00	New, W. T.	2,820 00
Perth:		Boyd, C.	2,460 00	Newbigging, W. A.	2,580 00
Burke, W. J.	2,400 00	Brown, R. M.	2,580 00	Nicholls, H. G.	2,400 00
Spalding, P. M.	2,820 00	Buckland, H.	2,400 00	Nicholson, E. W.	2,400 00
Peterborough:		Bundy, H.	2,460 00	Parks, R.	2,580 00
Jackson, A.	2,400 00	Carson, T. H.	2,460 00	Pearsall, F. R.	2,460 00
Lacheur, C.	3,420 00	Carson, W. J.	3,540 00	Perry, V. R.	2,580 00
Richardson, C. I.	2,460 00	Caunter, G. W.	2,460 00	Powell, R. W.	2,400 00
Stuart, C. H.	2,460 00	Chainey, G. E.	3,300 00	Pyatt, M. H.	2,460 00
White, H. E.	3,120 00	Church, T. R.	2,460 00	Redditt, B. B.	2,820 00
Port Arthur:		Cormack, W. J.	2,820 00	Relyea, J. D.	3,300 00
Colquhoun, C.	2,460 00	Cotter, E. V.	2,460 00	Rice, E. L.	2,460 00
Gerred, J. W.	2,400 00	Curran, S. E.	2,460 00	Rogers, P. E.	2,580 00
Greer, M. E.	3,120 00	Donnelly, C.	3,420 00	Roseborough, A. J.	2,580 00
Logan, A.	2,820 00	Dwyer, A. J.	2,460 00	Sangster, B. T.	4,140 00
St. Catharines:		Edwards, L.	2,460 00	Savage, W. S.	2,580 00
Beard, A. R.	2,460 00	Eisen, L.	2,460 00	Shea, T. J.	2,580 00
Black, F. H.	3,420 00	Elford, G. M.	2,400 00	Smith, A. V.	2,940 00
(Nov. 26)		Ellis, P. W.	2,820 00	Smith, W. R.	2,460 00
				Stagg, G. R.	2,460 00

	Salary rate		Salary rate		Salary rate
<i>Toronto—Concluded</i>		<i>Winnipeg—Concluded</i>		<i>Saskatoon—Concluded</i>	
Stewart, E. T.	2,460 00	Elston, A. H.	2,460 00	Morrison, D.	2,460 00
Stokes, F. R.	2,460 00	Evans, W. H.	2,460 00	Rorison, J.	2,460 00
Strathdee, D.	3,120 00	Fryday, J. N.	2,580 00	Walker, W. T.	2,460 00
Stuart, E. A.		George, C. J.	2,400 00	Wells, P. T.	2,460 00
(July 1)	2,640 00	Gorrell, G. J.	2,640 00		
Sykes, W. E.	2,940 00	(July 1)		<i>Alberta</i>	
Taggart, R. J.	2,460 00	Gosling, G. J.	2,400 00	<i>Calgary:</i>	
Taylor, G. W.	2,460 00	Heisler, C. W.	3,780 00	Andrews, C. P.	2,880 00
Thornton, H. R.	2,940 00	Kent, R. (Dec. 24) ..	3,120 00	Argue, F.	3,720 00
Wallace, A. S.	2,460 00	LaRiviere, L. A.	2,580 00	Botting, W.	2,580 00
Wehr, J. J.	2,580 00	Lawson, J. F.	2,460 00	Dahymple, R.	2,580 00
Willis, C. R.	2,700 00	Lowe, T. G.	2,460 00	Davies, T. M.	2,460 00
Willis, E. D.	2,580 00	Lowry, H.	2,820 00	Goodman, E. T.	2,460 00
Wilson, J. C.	2,400 00	Menzies, W.	2,460 00	Henderson, J. B.	2,460 00
Wilson, J. D.	2,460 00	Murdoch, W.	3,120 00	Hewitt, H. J.	2,460 00
Wilson, R. I.	2,460 00	Newton, S.	2,820 00	Innes, W.	2,400 00
<i>Waterloo:</i>		Phillips, D. S.	2,460 00	Jones, E.	2,400 00
Dotzert, C.	3,000 00	Plaxton, G.	2,460 00	Naylor, D. J.	2,400 00
Laey, H. W.	2,460 00	Roberts, G.	2,400 00	Sinclair, W. E.	2,460 00
<i>Welland:</i>		Rogers, T. S.	2,460 00	Smith, W. H.	2,460 00
Morris, A. B.	2,580 00	Ross, B. A.	2,580 00	Stephen, R.	3,120 00
Stewart, M. F.	3,120 00	Ross, R. F.	2,460 00	Taylor, A.	2,580 00
<i>Windsor:</i>		(Feb. 25)		Watson, F.	3,120 00
Barton, A. W.	2,460 00	Sargeant, R. A.	3,120 00	<i>Edmonton:</i>	
Caird, A.	2,400 00	Sterland, R.	2,820 00	Aitken, T.	2,400 00
Charlton, J. H.	2,460 00	Sutton, L. J.	2,700 00	Blower, J.	2,460 00
Fenton, W.	2,460 00	Tease, G. H.	2,460 00	Caldwell, T. R.	3,000 00
Gignac, A. W.	2,460 00	Thompson, J.	2,580 00	Cameron, J. B.	2,400 00
Hampton, T.	2,700 00	Trute, A.	2,460 00	Campbell, A. D.	2,880 00
Kelley, J. C.	4,140 00	Watts, G. C.	2,460 00	Gordon, R. A.	2,700 00
Mahoney, J. H.	3,420 00	Wood, R.	2,460 00	Gregory, H. W.	3,600 00
May, C. P.	2,460 00			Lambertson, R. M.	2,580 00
Pageau, L. J.	2,460 00	<i>Saskatchewan</i>		McKenzie, A. R.	4,140 00
Sylvestre, R. E.	2,700 00	<i>Moose Jaw:</i>		(Oct. 1)	
Woodson, H. M.	2,460 00	Bell, H. S.	2,460 00	Miller, R. W.	2,460 00
<i>Woodstock:</i>		Crane, C. J.	2,940 00	O'Sullivan, J.	2,460 00
Gorrie, C. M.	2,820 00	Hamilton, C. E.	2,460 00	Perraton, W.	3,000 00
Robottom, H.	2,400 00	Hunt, G.	2,460 00	Ramshaw, W. H.	2,460 00
Steele, J. R.	3,120 00	James, H. W.	2,580 00	Swaffield, J. A.	2,460 00
<i>Manitoba</i>		Stark, H. A.	2,400 00	Tessier, J. N.	3,420 00
<i>Brandon:</i>		Taylor, H. C.	2,460 00	<i>Lethbridge:</i>	
Bain, W. B.	3,000 00	Woodrow, F. R.	3,000 00	Cook, W. A.	2,700 00
Darke, J. W.	2,400 00	<i>North Battleford:</i>		Darlington, A.	3,120 00
Forbes, R. K.	3,420 00	Allen, J. C.	3,120 00	Soady, E. (Dec. 3). ..	2,460 00
Lang, G. H.	2,580 00	<i>Prince Albert:</i>		<i>Medicine Hat:</i>	
<i>Portage la Prairie:</i>		Blake, S. C.	2,400 00	Goldie, S. N.	2,400 00
Coutts, W. S.		Doyle, H. L.	3,120 00	Johnson, W. J.	3,120 00
(Jan. 16)	2,400 00	<i>Regina:</i>		Layton, C. B.	2,460 00
Mills, A. J.	2,820 00	Bannerman, J.	2,820 00	<i>British Columbia</i>	
<i>Winnipeg:</i>		(Feb. 5)		<i>Kamloops:</i>	
Aitken, J. R.	3,000 00	Fraser, A.	2,460 00	Harper, A. G.	2,460 00
Ball, J.	2,460 00	Godbolt, F. T.	2,940 00	Neill, W. E.	3,000 00
Bamiling, G.	2,400 00	LaBelle, L. J.	4,680 00	<i>Nanaimo:</i>	
Bowie, J. T.		Moir, B.	2,400 00	Booth, E. B.	3,000 00
(Sept. 16)	3,780 00	Sissons, W. H.	2,940 00	Green, G. W.	2,580 00
Brookes, J. H.	2,700 00	Sloman, W. G.	2,400 00	<i>Nelson:</i>	
Brown, J.	3,000 00	Thompson, A. J.	3,720 00	Hall, W. G.	2,460 00
Chapple, W. D.	2,400 00	Trevena, A.	2,580 00	Manahan, R. M.	3,000 00
Coomber, A. R.	2,400 00	Usher, W. H.	2,820 00	<i>New Westminster:</i>	
Cooper, F.	2,460 00	<i>Saskatoon:</i>		Bowden, A. L.	3,300 00
Cuthbert, J.	3,120 00	Duggleby, L. H.	2,820 00	Huff, C. S.	2,880 00
(July 7)		Hardy, H. F.	3,120 00	Lord, J. W.	3,420 00
Davies, A. E.	2,700 00	Higgins, F. L.	2,460 00	(July 1)	
Dunn, J.	2,400 00	Horridge, L. W.	2,400 00		

	Salary rate		Salary rate		Salary rate
<i>New Westminster—Concluded</i>		<i>Vancouver—Continued</i>		<i>Vancouver—Concluded</i>	
Morrow, G.	3,000 00	Davidson, A. E. ...	3,240 00	Sciarini, H.	2,580 00
(June 26)		Dunmore, R. W. ...	2,820 00	Stewart, A. C.	2,400 00
Whitelaw, T. C. ...	2,460 00	Evans, F. C.	2,580 00	Storey, C. C.	4,200 00
<i>Prince Rupert:</i>		Fyles, T.	2,400 00	Thompson, F.	2,460 00
Morison, J. R.	2,820 00	Grantham, D. C. ...	2,460 00	<i>Victoria:</i>	
Scherk, R. S.	2,400 00	Gray, T. A.	2,580 00	Bloomfield, G. C. .	2,460 00
<i>Trail:</i>		Hawkes, L. F.	2,460 00	Cave, W. C.	2,460 00
Ranetta, J. R.	2,460 00	Hutchinson, G.	2,820 00	Cleator, J. R.	2,400 00
Twaddle, J. B. ...	3,000 00	(Nov. 15)		Gardiner, G. H. ...	3,720 00
<i>Vancouver:</i>		Knaption, F.	3,000 00	Humber, H. G.	2,820 00
Beckett, J. H.	2,820 00	Lemon, I. L.	2,460 00	Liddiard, W. H. ...	2,460 00
Black, A. S.	3,120 00	MacMillan, E. W. ...	2,460 00	Malcolm, G. A.	2,460 00
Brooke, A.	2,460 00	McCarthy, D. J. ...	2,460 00	McRoberts, J. E. ...	2,460 00
Buck, M. W.	2,700 00	McConaghy, J. A. ...	3,300 00	Sinclair, J. B.	3,120 00
Butcher, A.	2,460 00	McLean, C. W.	2,460 00	<i>Yukon</i>	
Cairns, H.	2,460 00	Molang, S. H.	2,400 00	<i>Dawson:</i>	
Clamp, R. M.	2,460 00	Murphy, D. M.	2,460 00	Johnstone, J. K. ..	2,820 00
Clucas, J. C.	2,460 00	Orr, J. R.	2,400 00		
Crawford, J. A. ...	2,460 00	Rogers, J.	2,460 00		
		Rumsby, A.	2,400 00		

Of the above employees, the following were receiving living allowances as at March 31, 1947, at annual rates listed: J. K. Johnstone, Dawson, \$1,500; J. R. Morison, Prince Rupert, \$480; R. S. Scherk, Prince Rupert, \$480.

Payment of overtime compensation amounting to \$697,966.28 was made under the authority of various Orders in Council to letter carriers, other employees acting as letter carriers and to those in certain classes engaged in the operating service on other than their regular duties.

A *Travelling Expenses.* Travelling expenses of \$300 or over were paid to: L. Germain, \$833.22†; H. W. Gregory, \$311.21†; C. W. Heisler, \$324.20; F. L. Higgins, \$878.29†; F. E. Ketchum, \$821.35.

† Charged to Vote 261.

B *Printing and Stationery.* Payments were made to the Department of Public Printing and Stationery.

C *Equipment and Maintenance.* A large portion of this expenditure was for uniforms, boots, etc., for postal employees, as follows: uniforms and uniform repairs, \$197,763.59; caps, waterproof clothing and other accessories, \$70,153.44; cash allowances for boots, \$81,307.19; cloth for uniforms, \$105,340.63; less cloth sold to uniform manufacturers, \$98,899.25 (cloth purchased in previous years was also sold to clothing manufacturers for \$15.88, which is included in the statement of Revenues under the heading, Other Revenue, Proceeds from Sales). The value of cloth on hand as at March 31, 1947, was \$53,001.45.

Other expenditures of \$5,000 or over were: gasoline and oil, \$11,457.05; mechanical and sorting equipment, \$91,160.73; post office box repairs, keys, etc., \$7,222.12; sanitary supplies, \$15,611.54; scales, repairs and supplies, \$5,807.55; stamping material, etc., \$48,225.35; tractors, supplies and repairs, \$12,166.21; trucks, supplies and repairs, \$13,288.14.

Suppliers receiving \$5,000 or over: James Davidson's Sons, Ottawa, \$11,487.78; Edmund Hind Lumber Co., Ltd., Toronto, \$5,093.65; Imperial Oil, Ltd., \$5,220.65; Master Craft Uniform Co., Reg'd., Quebec, \$195,056.71; Office Specialty Manufacturing Co., Ltd., Newmarket, \$18,363.36; Paton Manufacturing Co., Ltd., Montreal, \$6,441.38; Pitney-Bowes of Canada, Ltd., Toronto, \$21,222.17; Pritchard-Andrews Co. of Ottawa, Ltd., \$16,381.70; Sigurdson Millwork Co., Ltd., Vancouver, \$6,263.75; Standard Tube Co., Ltd., Woodstock, \$8,326.06; Uniform Cap Manufacturing Co., Ottawa, \$5,219.96; John Watson Manufacturing Co., Ltd., Ayr, \$19,121.59; J. E. Wiegand & Co., Ltd., Kitchener, \$22,491.76; Jay Wolfe, Inc., Montreal, \$21,627.

D *Telegrams and Telephones.* Suppliers receiving \$5,000 or over: Bell Telephone Co. of Canada, \$21,327.06; Dominion Government, Department of Public Works, \$7,973.77.

POST OFFICE DEPARTMENT

Q-13

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING OTHER PAY-LIST ITEMS

* Post Office	1946-47	1945-46	Increase or *Decrease
Amherst, N.S.	45,039 21	38,484 58	6,554 63
†Arvida, Que.	12,289 49	10,499 67	1,789 82
Barrie, Ont.	38,001 26	30,610 24	7,391 02
Belleville, Ont.	67,922 39	52,837 47	15,084 92
Brandon, Man.	94,648 35	81,682 53	12,965 82
Brantford, Ont.	151,011 20	123,892 91	27,118 29
Brockville, Ont.	59,851 33	48,697 93	11,153 40
Calgary, Alta.	638,461 73	508,984 13	129,477 60
Cap de la Madeleine, Que.	11,046 38	8,856 42	2,189 96
Charlottetown, P.E.I.	101,503 12	84,260 03	17,243 09
Chatham, Ont.	87,444 59	66,999 96	20,444 63
Chicoutimi, Que.	54,188 56	41,484 56	12,704 00
Collingwood, Ont.	17,427 75	16,034 97	1,392 78
Cornwall, Ont.	66,699 13	53,458 79	13,240 34
Dawson, Y.T.	10,589 31	9,324 24	1,265 07
Drummondville, Que.	30,755 18	21,910 84	8,844 34
Edmonton, Alta.	706,618 89	562,657 57	143,961 32
Fort William, Ont.	107,225 05	85,324 44	21,900 61
Fredericton, N.B.	91,729 79	66,852 52	24,877 27
Galt, Ont.	17,460 10	57,144 40	14,315 70
Glace Bay, N.S.	52,389 77	41,096 84	11,292 93
Granby, Que.	37,672 37	27,848 15	9,824 22
Guelph, Ont.	94,238 04	78,367 01	15,871 03
Halifax, N.S.	565,715 97	481,132 04	84,583 93
Hamilton, Ont.	685,156 55	556,652 37	128,504 18
Hull, Que.	76,819 22	60,460 49	16,358 73
Joliette, Que.	35,460 58	26,080 15	9,380 43
†Jonquiere-Kenogami, Que.	24,017 54	20,135 64	3,881 90
Kamloops, B.C.	46,237 43	33,270 81	12,966 62
†Kelowna, B.C.	2,210 72		2,210 72
†Kenora, Ont.	9,501 47	7,699 19	1,802 28
Kingston, Ont.	144,099 42	119,694 05	24,405 37
Kirkland Lake, Ont.	48,150 48	36,352 77	11,797 71
Kitchener, Ont.	140,145 40	112,655 51	27,489 89
Lethbridge, Alta.	110,525 00	85,954 90	24,570 10
Levis, Que.	58,003 73	43,454 66	14,549 07
Lindsay, Ont.	50,231 24	42,017 62	8,213 62
London, Ont.	494,102 18	406,136 86	87,965 32
Medicine Hat, Alta.	91,803 33	71,272 60	20,530 73
Moncton, N.B.	276,897 12	229,208 98	47,688 14
Montreal, Que.	5,543,830 17	4,304,437 53	1,239,392 64
Moose Jaw, Sask.	224,810 22	185,892 00	38,918 22
Nanaimo, B.C.	58,371 72	43,485 83	14,885 89
Nelson, B.C.	50,002 82	38,255 31	11,747 51
New Glasgow, N.S.	45,161 95	36,723 74	8,438 21
New Westminster, B.C.	220,921 67	163,173 00	57,748 67
Niagara Falls, Ont.	110,696 24	90,975 81	19,720 43
North Battleford, Sask.	41,158 51	34,094 75	7,063 76
North Bay, Ont.	82,744 67	72,421 11	10,323 56
Orillia, Ont.	50,702 08	37,246 67	13,455 41
Oshawa, Ont.	107,762 73	84,628 07	23,134 66
Ottawa, Ont.	1,379,820 70	1,132,491 46	247,329 24
Owen Sound, Ont.	55,628 15	48,629 65	6,998 50
Pembroke, Ont.	38,575 63	30,374 39	8,201 24
Perth, Ont.	15,160 60	12,458 71	2,701 89
Peterborough, Ont.	121,437 22	96,008 20	25,429 02
Port Arthur, Ont.	102,790 28	74,633 75	28,156 53
Portage la Prairie, Man.	29,097 10	25,059 36	4,037 74
Prince Albert, Sask.	78,796 90	60,016 36	18,780 54
Prince Rupert, B.C.	60,587 12	59,818 86	768 26
Quebec, Que.	1,102,615 70	866,525 76	236,089 94
Regina, Sask.	580,741 43	473,483 21	107,258 22
St. Catharines, Ont.	126,922 40	96,217 21	30,705 19

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING
OTHER PAY-LIST ITEMS—*Continued*

Post Office	1946-47	1945-46*	Increase or *Decrease
St. Hyacinthe, Que.	51,411 37	41,191 27	10,220 10
St. Jerome, Que.	34,737 75	25,069 56	9,668 19
Saint John, N.B.	323,583 85	263,277 84	60,306 01
St. Johns, Que.	38,171 90	29,379 93	8,791 97
St. Thomas, Ont.	68,000 79	57,083 26	10,917 53
Sarnia, Ont.	94,772 15	73,861 53	20,910 62
Saskatoon, Sask.	345,158 97	269,790 37	75,368 60
Sault Ste. Marie, Ont.	82,551 85	61,944 75	20,607 10
Shawinigan Falls, Que.	53,444 64	41,899 68	11,544 96
Sherbrooke, Que.	156,712 70	118,872 46	37,840 24
Simcoe, Ont.	33,508 52	28,296 26	5,212 26
Smiths Falls, Ont.	23,366 20	19,323 84	4,042 36
Sorel, Que.	29,802 06	24,162 98	5,639 08
Stratford, Ont.	73,803 64	59,463 32	14,340 32
Sudbury, Ont.	109,003 84	80,402 19	28,601 65
Summerside, P.E.I.	19,220 13	17,131 60	2,088 53
Sydney, N.S.	115,177 94	91,012 31	24,165 63
Theftord Mines, Que.	32,630 41	27,201 84	5,428 57
Timmins, Ont.	68,702 72	49,705 59	18,997 13
Toronto, Ont.	5,953,452 19	4,742,848 22	1,210,603 97
Trail, B.C.	57,741 26	38,230 99	19,510 27
Trois Rivières, Que.	111,773 52	87,083 18	24,690 34
Truro, N.S.	79,183 17	67,147 59	12,035 58
†Valleyfield, Que.	35,612 70	11,283 04	24,329 66
Vancouver, B.C.	1,897,393 68	1,438,791 72	458,601 96
Victoria, B.C.	361,876 99	265,964 35	95,912 64
†Victoriaville, Que.	9,198 41		9,198 41
Waterloo, Ont.	38,379 32	29,492 42	8,886 90
Welland, Ont.	57,212 22	40,941 67	16,270 55
White Horse, Y.T.	24,503 54	27,521 11	3,017 57*
Windsor, Ont.	376,752 97	297,780 88	78,972 09
Winnipeg, Man.	1,562,792 01	1,247,874 35	314,917 66
Woodstock, Ont.	62,114 50	49,015 66	13,098 84
Yarmouth, N.S.	25,286 86	24,621 89	664 97
†Yorkton, Sask.	9,396 97	6,726 76	2,670 21
	<u>\$ 28,152,058 12**</u>	<u>\$ 22,270,933 99</u>	<u>\$ 5,881,124 13</u>

† Salaries of letter carriers only are paid from the appropriation, the remainder of the staff being paid from Postal Revenue.

‡ During the fiscal year 1946-47, the salaries of the inside staff of the Valleyfield, Que., post office were made a charge to this appropriation, effective July 1, 1945. Prior to that date, salaries of letter carriers only were paid from the appropriation.

** The difference between this total and the total expenditure shown for the second, third and fourth allotments on page Q-7 is represented by the following items: Headquarters Administration, other pay-list items, \$5,063.21; Unemployment Insurance, departmental contributions for special delivery messengers and employees of certain post offices whose salaries are paid from post office revenue, \$4,081.11.

Vote 261 (and (a) Vote 805, Supplementary Estimates; (b) Vote 643. Further Supplementary Estimates) Inspection and Investigation

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus) Headquarters			
Administration	96,330 00	96,330 00	87,312 95
Salaries (including Cost of Living Bonus) District Office			
Staffs	823,490 00	788,330 00	784,746 37
Other Pay-list Items	10,890 00	13,890 00	6,273 76
A Travelling Expenses	70,500 00	85,500 00	67,171 35
B Printing and Stationery	41,500 00	56,500 00	39,484 78
Equipment and Maintenance	25,350 00	25,350 00	14,296 76
Telegrams and Telephones	2,500 00	3,500 00	3,223 39
Sundries	1,080 00	2,240 00	1,666 87
	<u>\$1,071,640 00</u>	<u>\$1,071,640 00</u>	<u>\$1,004,176 23</u>

This vote was provided to cover the salaries and other expenses relating to the activities of the supervisory staff at Ottawa, and of the various district office staffs whose duty it is periodically to inspect post offices, investigate irregularities and administer the services employed in respect of the carriage and delivery of mails.

As of March 31, 1947, there were 298 salaried employees being paid from District Office Staffs account. account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements. E. G. Bunel, \$2,400; W. J. P. Cantwell, \$4,620; J. S. Carriere, \$2,484*; J. P. Coady, \$3,120; R. J. Hornidge, \$2,580; F. D. Larkin, \$2,484*; W. C. McEachern, \$3,900; G. M. McRae, \$2,940; J. D. Mooney, \$2,580; K. Mullen, \$2,424*; R. Sugarman, \$2,460; W. T. Taylor, \$2,580; M. Yettis, \$3,120.

As of March 31, 1947, there were 298 salaried employees being paid from District Office Staffs account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees, where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Nova Scotia</i>			<i>Montreal—Concluded</i>		
Halifax:			Boileau, R.	3,120 00	1,378 80
Clarke, G. E.	\$ 2,580 00		Bolte, M. J.	2,580 00	
Dyer, J. W. (July 6) ..	3,720 00		Cardinal, J. A. (July 1) ..	2,940 00	
Fry, G. W.	3,600 00	\$ 673 86	Charbonneau, J. W. ...	3,000 00	
Green, J. S.	2,880 00		Chartrand, S. C.	3,000 00	
Hartling, E. A.	3,720 00	598 35	Chaufette, R.	2,580 00	
Mader, U. A.	2,580 00		Choquet, P. E.	3,120 00	
Melvin, E. W.	3,120 00	1,127 38	Corbeil, E.	3,960 00	756 79
Sullivan, F. A.	2,460 00		De Cotret, P. E.	3,600 00	1,765 05
Underwood, J. P.	2,460 00		Deshaies, A.	2,460 00	
Warner, F. A.	4,620 00		Desrosiers, F. (July 1) ..	3,240 00	
Webb, S. J.	3,240 00	1,064 87	Larose, P.	3,600 00	678 40
<i>Prince Edward Island</i>			Lebrun, O.	2,580 00	
Charlottetown:			Lefebvre, J. F.	3,360 00	1,342 82
Coyle, F. A.	2,700 00		Malo, J. P.	2,460 00	
Macleod, L. E.	3,480 00*		Marcoux, C. A.	3,780 00	
<i>New Brunswick</i>			Mathieu, J. N.	2,460 00	
Saint John:			Menard, A. F.	3,600 00	591 59
Carter, L. W.	3,720 00	365 92	Moineau, J. L.	3,240 00	
Graham, J. W.	2,580 00		Pilon, J. W.	2,460 00	
Ingraham, E. W.	4,800 00		Provençal, J. J.	2,700 00	
Kee, N. A.	2,700 00		Vallee, P. E.	2,580 00	
Lynch, K. S.	2,460 00		Villeneuve, F.	2,580 00	
McCarthy, B. A.	2,460 00		<i>Quebec:</i>		
Newcomb, F. J.	3,600 00	1,510 32	Alleyn, J. A.	2,460 00	
Ruet, L. J.	3,360 00	1,096 11	Aubin, T. J.	2,460 00	
Shannon, F. M.	3,120 00	822 22	Beauchamp, J. F.	3,720 00	2,159 34
Toole, A. C. (Sept. 1) ..	2,640 00		Boissinot, J. L.	2,460 00	
<i>Quebec</i>			Bruneau, J. G.	3,600 00	2,282 72
Montreal:			Charron, A. R.	2,460 00	
Barbeau, J. H.	2,880 00		Couture, D. G.	2,460 00	
Bergeron, R.	2,580 00		Dussault, J. J.	3,600 00	651 89
			Filteau, J. L.	2,460 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Quebec—Concluded</i>			<i>Toronto—Concluded</i>		
Fichette, P. E.	3,120 00	1,777 42	Storey, W. T.	3,600 00	1,695 36
Gagnon, J. L.	3,600 00	1,776 39	Wells, C. P.	2,820 00	
Halpin, R. V.	3,720 00	387 28	Willmot, W. C.	3,120 00	
Jobin, G. I.	3,360 00		<i>Manitoba</i>		
Michaud, M. L.	2,700 00		<i>Winnipeg:</i>		
Moffet, J. A.	3,000 00		Davidson, J. G.	3,000 00	
Pouliot, J. A.	5,100 00		Hives, C. A.	3,600 00	
Pouliot, J. E.	2,700 00		Hobday, L. S.	2,820 00	513 33
<i>Ontario</i>			Irle, T. A.	3,720 00	741 83
<i>London:</i>			Martin, P. G.	2,460 00	
Arnott, E. H.	2,460 00		McIntosh, R.	2,700 00	583 05
Flaherty, J. A.	2,940 00*		Prentice, G. A.	2,460 00	
Martin, G. S.	2,460 00		Rutledge, T. A.	5,400 00	
May, W. J.	5,100 00		Vermader, J.	3,600 00	827 63
McCreedy, J. H.	2,820 00		Walker, F. L.	2,460 00	
Merrifield, B. S.	3,600 00		Whatmough, E.	3,720 00	
Morgan, W. C.	2,460 00		Yorke, H. R.	2,460 00	309 44
Pearson, W. E.	3,720 00	1,696 71	<i>Saskatchewan</i>		
Poole, A. W.	3,120 00	1,247 71	<i>Moose Jaw:</i>		
Smith, W. H.	2,820 00		Anderson, J. F.	4,260 00	
Stewart, J. W.	3,720 00	1,348 87	Armstrong, H. T.	2,820 00	
<i>North Bay:</i>			Bowyer, K. A.	2,460 00	
Allen, J. P.	4,800 00	448 47	Brown, J.	2,700 00	
Berry, H. N.	2,820 00		Gronow, P. J.	2,880 00	
Calarco, J. N.	2,460 00		Hauser, F. J.	3,120 00	494 12
Doran, W. W.	3,360 00	815 54	Kerr, J. F.	3,360 00	437 75
Forbes, J. R.	2,460 00		Pascoe, A. W.	3,000 00	758 06
Gagne, W. J.	3,360 00	687 32	West, P. H.	2,580 00	
Johnston, T. T.	2,820 00		<i>Saskatoon:</i>		
Klein, J. H.	3,600 00	668 78	Carmichael, J. (Mar. 24)	3,600 00	
<i>Ottawa:</i>			Cumming, L. S.	3,600 00	522 30
Cayer, R.	2,460 00		Grant, K.	2,700 00	
Duguay, J. E.	5,400 00*		Hunter, J. H.	5,100 00	
Gauvin, J. E.	2,460 00		Kinnear, R.	2,580 00	
Gravel, E.	3,600 00	982 50	MacDonald, H.	3,000 00*	
Lawrence, G. H.	3,720 00	1,228 92	Revill, H.	3,000 00	
MacNabb, C. B.	3,720 00		Rippengale, W.	3,600 00	858 82
Maloney, M. F.	2,820 00		Simpson, H. H.	2,460 00	
McClure, C. E.	3,000 00*		Strumm, R. H.	2,820 00	
McDonald, K. C.	3,120 00	944 32	<i>Alberta</i>		
Pack, G. M.	2,460 00		<i>Calgary:</i>		
Riendeau, J. A.	2,460 00		Baker, C. W.	3,120 00	423 25
St. Germain, J. C.	2,820 00		Black, G. E.	3,360 00	
Wilson, J. F.	2,880 00	404 65	Dingle, A. W.	4,800 00	
<i>Toronto:</i>			Farren, E. (Aug. 17)...	3,720 00	
Blackstone, N. W.	3,120 00		Goodman, R. J.	3,600 00	680 20
Brown, I. E.	2,880 00		Monck, G.	2,460 00	
Craig, J. N.	3,000 00*		Nicol, A. H. (Mar. 25) ..	3,720 00	401 90
Creighton, S. A.	2,400 00		Salisbury, W. R.	2,820 00	
Cross, G. T. (Feb. 19) ..	2,580 00		Watson, L. J.	2,460 00	
Dearle, C. A.	3,120 00	1,054 69	<i>Edmonton:</i>		
Dickey, W. J.	3,120 00		Beaton, G. M.	3,600 00	1,238 95
Falvey, W. P.	4,140 00	701 57	Carter, S. J. (June 23) ..	2,640 00	
Ferguson, J.	2,700 00		Cutts, E. J.	2,580 00	373 51
Gibson, A. M.	6,000 00	1,004 30	Hale, R. W. (Sept. 9) ..	4,620 00	
Gordon, W. G.	3,120 00		Hay, E. O.	2,580 00	
Havercroft, W.	2,400 00		Mitchell, E. H.	3,600 00	1,364 48
Hornbrook, R. C.	3,240 00		Neal, H. C.	3,120 00	406 25
(Aug. 9)			Reilly, T. J.	4,800 00	
Johnston, W. H.	3,120 00	1,782 61	<i>British Columbia</i>		
Little, J. C.	3,780 00	1,534 03	<i>Vancouver:</i>		
MacKay, J. R.	2,460 00		Catterall, A. E.	2,760 00*	
Milne, G.	3,120 00	1,452 62	Clarke, G. H.	5,400 00	
Newdick, S. T.	2,460 00				
Reive, R. H.	3,600 00	310 90			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Vancouver—Continued</i>			<i>Vancouver—Concluded</i>		
Haworth, T. R.	2,820 00	303 26	Nelson, M. M.	2,820 00	
Kendall, T.	2,460 00		Puttick, A. W. (Jan. 1) .	2,460 00	
Kirk, C.	3,600 00	759 44	Turner, J.	3,720 00	1,462 01
McLean, W. E.	3,600 00	967 45	Wilson, W. H.	3,000 00*	
Middlemiss, F. H.	3,720 00	561 73			

A *Travelling Expenses.* The following employees, whose salaries were paid from other accounts, received travelling expenses of \$300 or over: L. Germain, H. W. Gregory and F. L. Higgins (all included under Vote 260); H. S. Parker (included under Vote 262).

B *Printing and Stationery.* Payments were made to the Department of Public Printing and Stationery.

Vote 262 (and (a) Vote 806, Supplementary Estimates; (b) Vote 644, Further Supplementary Estimates) Railway Mail Service

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus) Headquarters Administration	71,830 00	71,830 00	68,074 45
Salaries (including Cost of Living Bonus) Railway Mail Service Staffs	2,838,306 00	2,710,306 00	2,607,959 33
Other Pay-list Items	5,060 00	3,710 00	1,612 34
A Mileage Allowance	595,000 00	595,000 00	591,224 03
B Mail Service by Railway	8,300,000 00	8,425,000 00	8,324,298 54
C Mail Service by Steamboat	2,420,000 00	2,420,000 00	2,361,791 29
D Travelling Expenses	16,500 00	20,350 00	19,589 47
E Printing and Stationery	66,000 00	66,000 00	59,836 60
Equipment and Maintenance	3,000 00	3,000 00	1,993 95
Telegrams and Telephones	1,200 00	1,200 00	1,196 96
Sundries	1,300 00	1,800 00	967 37
	\$ 14,318,196 00	\$ 14,318,196 00	\$ 14,038,544 33

This vote was provided to cover (i) the cost of mail service by railway and steamboat and (ii) the salaries and other expenses of railway mail clerks and the staffs of the administrative units at Ottawa which control this service.

As of March 31, 1947, there were 32 salaried employees being paid from Headquarters Administration account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements: C. C. Boreham, \$2,580; J. J. A. Doucet, \$3,000; F. Gilbert, \$3,420; J. L. Gueguen, \$2,580; R. A. Hadden, \$2,580; C. F. Howard, \$2,580; J. D. A. Jette, \$2,700; R. H. MacNabb, \$5,700*; W. E. McIntyre, \$2,580; A. W. McVicar, \$2,580; M. J. Price, \$2,460; G. W. Ross, \$3,900; D. Sagala, \$2,460; F. R. E. Sparks, \$3,480*; L. M. Wilkins, \$2,580.

As of March 31, 1947, there were 1,046 salaried employees being paid from the Railway Mail Service Staffs account. Those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
<i>Nova Scotia</i>		<i>Halifax—Continued</i>		<i>Halifax—Continued</i>	
Halifax:		Christie, H. P.	2,580 00	Fry, C. A.	2,460 00
Aitken, R. A.	\$ 2,460 00	Comeau, J. R.	2,580 00	Giddens, D. S.	2,580 00
Amirault, E. B.	2,520 00	Coolen, W. B. J.	2,580 00	Goodwin, G. J.	2,460 00
Amirault, S. A.	2,580 00	Crowe, E. M.	2,460 00	Gould, W. F.	2,460 00
Armstrong, F. W.	2,460 00	Dart, E. F.	2,520 00	Hancock, W. A.	2,460 00
Balcom, J. E.	2,460 00	Daurie, G. D.	2,520 00	Holden, M. E.	2,580 00
Bates, J. E.		D'Eon, L. E.	2,460 00	Hope, F. W.	
(Feb. 15)	2,520 00	D'Eon, S. L.		(Sept. 1)	2,400 00
Britten, J. E.	2,460 00	(Oct. 1)	2,580 00	Horton, W. M.	2,460 00
Buckler, A. R.	2,580 00	Dexter, W. K.	2,400 00	Humphreys, B. H.	2,400 00
Burns, R. R.		Drew, H. D.	2,580 00	Johnson, V. C.	2,460 00
(Feb. 22)	2,460 00	Emmerson, W. B.	2,400 00	Johnson, W. L.	2,520 00
		Fahie, W. H.		LeBlanc, C. M.	2,460 00
		(Nov. 29)	2,580 00	Leitch, A. D.	2,460 00

	Salary rate		Salary rate		Salary rate
<i>Halifax—Concluded</i>		<i>Saint John—Concluded</i>		<i>Montreal—Concluded</i>	
Lewis, A.	2,460 00	Deyver, F. W.	2,460 00	Goyette, J. A.	2,460 00
Locke, A. B.	2,460 00	Dickson, F. H.	2,580 00	Gregoire, J. A.	2,460 00
Long, W. R.	2,460 00	Donovan, C. K.	2,460 00	Heroux, L. J.	2,460 00
Lynch, T. C.	2,580 00	Garnett, G. K.	2,580 00	Holden, A. A.	2,460 00
MacDonald, H. R. .	2,460 00	Gatien, F. A.	2,460 00	Johnson, M. (Dec. 23)	2,820 00
MacLean, J. E.	2,460 00	Gaudet, J. E.	2,460 00	Labadie, J. O. (Oct. 26)	2,580 00
Marshall, J. E.	2,580 00	Girouard, D.	2,460 00	Lamarche, M.	2,460 00
Matheson, W. W. (Nov. 28)	2,460 00	Hammond, E. W. .	2,460 00	Langelier, D. (Aug. 1)	2,400 00
McCormack, A. J. .	2,460 00	Handren, R. W. .	2,580 00	Letellier, J. H.	2,460 00
McInnis, J. D.	2,520 00	Hanson, H. A.	2,460 00	Loomis, C. B.	2,520 00
McNally, M. G.	2,460 00	Irvine, F. J.	2,460 00	Macdonald, R. J. .	2,460 00
Morash, C. G.	2,520 00	Lacey, E. W.	2,460 00	Marion, D. S.	2,460 00
Mulcahy, A. P.	2,460 00	LeBlanc, G. A.	2,460 00	Martin, J. L.	2,460 00
Murphy, F. J.	2,460 00	LeBlanc, J. E.	2,460 00	Martineau, J. H. .	2,460 00
Nolan, J. F.	2,460 00	Magoon, G. C.	2,580 00	Menard, A. F.	2,460 00
O'Brien, J. P.	2,460 00	Markham, G. H. (Dec. 22)	2,580 00	Morin, J. N.	2,580 00
O'Connell, J. G. .	2,460 00	Matthews, O. C. .	2,580 00	Neven, J. L.	2,460 00
O'Hearn, F. G.	2,460 00	Matthews, R. E. .	2,460 00	Ouellet, C. E.	2,400 00
Publicover, H. A. .	2,580 00	McCarthy, J. J. .	2,460 00	Paquet, J. P.	2,820 00
Raine, R. C.	2,520 00	McJunkin, C. M. .	2,580 00	Pesant, J. B.	2,460 00
Ross, H. M.	2,580 00	McLellan, W. E. (Feb. 3)	2,580 00	Pinard, J. A. (Dec. 7)	2,460 00
Rounsefell, G. A. .	2,580 00*	McLeod, G. A.	2,460 00	Poirier, J. H.	2,460 00
Ryan, W. L.	2,460 00	McNulty, J. A.	2,460 00	Pontbriand, F.	2,460 00
Smith, P. L.	2,580 00	Mulholland, C. J. .	2,520 00	Reid, H. C. (Feb. 1)	2,400 00
Sullivan, C. S.	2,580 00	Nugent, G. E. (Sept. 13)	2,400 00	Rheaume, A. A.	2,580 00
Tinkham, H. A.	2,460 00	O'Brien, F. G.	2,580 00	Rolston, W. G.	2,580 00
Totten, W. L.	2,520 00	O'Connor, B. C. .	2,460 00	Rondeau, R.	2,460 00
Walker, E. W.	2,460 00	Pickle, F. L.	2,460 00	Rosser, H. G.	2,460 00
Walsh, J. V.	2,520 00	Pinney, G. E.	2,520 00	Rousseau, J. T.	2,460 00
Weeks, W. H.	2,580 00	Ramsey, W. J.	2,460 00	Roy, J. B.	2,400 00
Wier, L. N.	2,460 00	Raymond, R. M. .	2,460 00	Roy, J. M.	2,460 00
Young, L. J.	2,460 00	Ritchie, W. R.	2,580 00	Sarrafin, O.	2,460 00
Zine, W. T.	2,460 00	Robinson, G. A. .	2,460 00	Sawyer, W. C.	2,460 00
<i>Prince Edward Island</i>		Scott, A. A.	2,460 00	Seguin, J. R.	2,460 00
<i>Charlottetown:</i>		Smith, E. H.	2,460 00	Swett, G. B.	2,580 00
Alley, W. A.	2,400 00	Somers, G. C.	2,460 00	Tourigny, J. R. .	2,400 00
Arsenault, T. E.	2,520 00	Williams, E. J. .	2,580 00	Trudeau, C. L.	2,520 00
Beairto, W. E.	2,400 00	Wood, W. J.	2,580 00	Trudeau, J. T. .	2,460 00
Cooke, J. C.	2,460 00	<i>Quebec</i>		Trudeau, J. W. .	2,460 00
Down, A. W.	2,460 00	<i>Montreal:</i>		Vallee, A. L.	2,460 00
Hunter, J. W.	2,460 00	Allard, J. A.	2,460 00	Vanier, R.	2,460 00
Landrigan, P. J. .	2,460 00	Audy, J. A.	2,460 00	<i>Quebec:</i>	
MacKenzie, D. H. .	2,460 00	Beaudet, A.	2,460 00	Barbeau, J. H.	2,400 00
McLeod, D. K.	2,460 00	Blais, M. J.	2,520 00	Beaulieu, J. E.	2,460 00
Smith, H. L.	2,520 00	Bouthillier, J. L. .	2,460 00	Bechar, J. A.	2,460 00
Wright, W. C.	2,400 00	Boyer, A.	2,460 00	Bedard, J. P.	2,460 00
<i>New Brunswick</i>		Caron, J. D.	2,580 00	Belanger, J. E.	2,520 00
<i>Saint John:</i>		Charlebois, J. A. .	2,400 00	Belanger, J. E. Z. .	2,460 00
Allaby, J. E.	2,460 00	Cote, J. E.	2,460 00	Belanger, J. O.	2,580 00
Arsenault, A.	2,460 00	Demers, L. R.	2,400 00	Bernier, J. A.	2,460 00
Ashe, J. F.	2,580 00	Desrosiers, J. A. .	2,460 00	Bernier, J. C.	2,460 00
Barnes, H. R.	2,580 00	Dufresne, J. G.	2,460 00	Bernier, T. J.	2,580 00
Barry, P. E. (Mar. 2)	2,580 00	Eland, F. J.	2,400 00	<i>(Mar. 17)</i>	
Bennett, C. M.	2,580 00	Endacott, A. R. .	2,460 00	Boisvert, J. A.	2,460 00
Berry, A. L.	2,460 00	Ferry, J. F.	2,460 00	Buics, J. A.	2,520 00
Bowlby, V. E.	2,460 00	Flint, A. N.	2,460 00	Chartrain, L. E. .	2,460 00
Buxton, F.	2,460 00	Fortier, J. A.	2,400 00	Chouinard, J. G. .	2,460 00
Cameron, J. D.	2,580 00	Gagnon, M. J.	2,460 00	Clermont, J. W. .	2,580 00
Chambers, G. H. .	2,460 00	Garneau, M. J. .	2,460 00	Cloutier, J. A.	2,460 00
Daigle, V. J.	2,460 00	Gervais, J. F.	2,460 00	Corriveau, J. V. .	2,460 00
Dayton, H. R.	2,520 00	Giard, J. V.	2,460 00	Cote, C. E.	2,460 00
Delahunt, J. W. .	2,460 00	Godbeil, P. E.	2,460 00		

Salary rate		Salary rate		Salary rate	
<i>Quebec—Continued</i>		<i>Quebec—Concluded</i>		<i>London—Concluded</i>	
Couture, J. N.	2,460 00	Roy, J. O.	2,580 00	Mundy, W. J.	2,460 00
Daigneault, J. A. ..	2,520 00	Roy, P. E.	2,460 00	Munro, M. C.	2,460 00
Dallaire, J. C.	2,460 00	Savard, J. H.	2,520 00	Murdy, H. C.	2,460 00
DeChamplain, M. J. .	2,520 00	Shannon, V. A.	2,460 00	Naylor, E.	2,460 00
Desjardins, A. E. ...	2,520 00	Therien, J. C.	2,820 00	Nichols, R. L. ...	2,460 00
Doyle, J. J.	2,520 00	Vachon, J. P.	2,460 00	O'Neill, W. D.	2,580 00
Dube, J. E.	2,520 00	Veilleux, P. A.	2,580 00	Parker, T. A.	2,460 00
Duchesneau, A.	2,460 00	Vezina, J. F.	2,580 00	Pierson, A. E.	2,580 00
Dumontier, P. A. ...	2,460 00	Vincelette, J. B. ...	2,460 00	Plante, C. C.	2,520 00
Fortier, J. D.	2,400 00	Vincet, J. N.	2,460 00	Richmond, D. J. .	2,400 00
Fortin, J. H.	2,460 00			Roos, H. E.	2,580 00
Fortin, J. N.	2,460 00	<i>Ontario</i>		Savage, A. P.	2,580 00
Garant, J. H.	2,520 00	<i>London:</i>		Shackel, G. T.	2,460 00
Giroux, A. E.	2,460 00	Aeres, W. H.	2,460 00	(Feb. 15)	
Godbout, M. J.	2,580 00	Allaire, A. A.	2,400 00	Sharman, D. H. .	2,460 00
Guimont, J. L.	2,460 00	(Mar. 26)		Smith, J. A.	2,460 00
Hallisey, A. J.	2,460 00	Allen, W. R.	2,460 00	Sparling, W. B. .	2,460 00
Hamelin, J. A.	2,520 00	Boyd, T. W.	2,580 00	Stewart, K. C. ...	2,460 00
Huard, J. A.	2,460 00	Cairns, J. P.	2,460 00	Thompson, C. A. .	2,580 00
Laberge, J. A.	2,820 00*	Campbell, C. C. ..	2,460 00	Trott, A. R.	2,460 00
Labrecque, J. J. ...	2,580 00	Chapman, L. C. ..	2,520 00	Van Every, F. L. .	2,580 00
Lacourse, J. G.	2,400 00	Clancy, W. F.	2,580 00	Vener, N. W.	2,460 00
Lafflamme, A. J. ...	2,940 00	Clazie, J.	2,460 00	Walsh, F. L.	2,580 00
Lafontaine, J. E. ...	2,460 00	Cline, G. S.	2,400 00	Wells, G. S.	2,400 00
Landry, J. O.	2,460 00	Copeland, A. K. ..	2,460 00	Williams, J. T. ...	2,520 00
LaRochelle, C. E. ...	2,580 00	Copeland, C. R. ..	2,460 00	Wilson, A. C.	2,400 00
Larue, J. E.	2,460 00	Cromwell, R. A. ...	2,580 00	Witherspoon, J. F.	2,580 00
Leclerc, F. O.	2,460 00	Crowder, D. J.	2,460 00	Yates, R. N.	2,460 00
Lemelin, J. C.	2,580 00	Currie, F. W.	2,460 00	<i>North Bay:</i>	
Lemieux, J. H.	2,460 00	Davis, C. F.	2,400 00	Allen, F. J.	2,460 00
Lemieux, L. L.	2,460 00	Deane, E. F.	2,460 00	Armstrong, J. G. .	2,460 00
Lessard, J. E.	2,580 00	Deitrich, C. E.	2,460 00	Armstrong, W. M. .	2,460 00
Levasseur, P. L. ...	2,460 00	Dungey, P.	2,520 00	Bater, W. T.	2,460 00
Lortie, J. E.	2,460 00	Durkin, M. J.	2,460 00	Beaton, C. J.	2,580 00
Maltais, E. L.	2,460 00	Edginton, C. E. ..	2,460 00	Beattie, W. H. ...	2,520 00
Marineau, J. N.	2,460 00	Fitzgerald, A. E. .	2,400 00	Blakely, W. H. ...	2,580 00
Martineau, J. E. ...	2,460 00	Fletcher, N. S. ...	2,460 00	Casselman, C. V. .	2,460 00
Mathurin, J. E.	2,580 00	Gibson, B. H.	2,580 00	Cavanaugh, W. E. .	2,580 00
McIsaac, A. J.	2,460 00	Grealis, H. J.	2,460 00	Comba, J. E.	2,460 00
Mercier, C. H.	2,460 00	Harrod, P.	2,460 00	Connelly, T. J. ...	2,460 00
Mercier, G.	2,460 00	Hedger, R.	2,460 00	Davis, H. E.	2,460 00
Mercier, J. E.	2,520 00	Holmes, J. R.	2,400 00	Dixon, J. N.	2,580 00
Mercier, P. E.	2,460 00	Hughes, G.	2,460 00	Dupuis, A. M. ...	2,460 00
Mooney, J. B.	2,400 00	Hutchinson, J. H. .	2,460 00	Elliott, W. H. ...	2,460 00
Morency, B. E. ...	2,460 00	Johnston, E. J. ...	2,460 00	Fryer, H. W.	2,460 00
Onellet, C. E.	2,460 00	Justason, H. E. ...	2,460 00	Gosselin, P.	2,580 00
Page, J. L.	2,460 00	Lanaway, N. C. ...	2,520 00	Graham, M. E. ...	2,400 00
Pageau, J. F.	2,520 00	Little, W. S.	2,460 00	Hackett, F. A. ...	2,580 00
(Sept. 11)		Macdonald, G. A. .	2,460 00	Johnston, A. L. .	2,460 00
Paquin, J. A.	2,460 00	Martin, G. H.	2,460 00	Laing, A. G.	2,460 00
Pare, J. A.	2,520 00	Maybury, W. H. ..	2,460 00	Lavolette, G. B. .	2,460 00
Pelletier, L. C.	2,460 00	McCormick, D. A. .	2,460 00	Malette, J. L. ...	2,460 00
Perron, J. L.	2,400 00	McDonald, A. N. ...	2,460 00	Marshall, J. B. ...	2,580 00
Proulx, J. J.	2,520 00	McDonald, J. E. ...	2,460 00	McCann, H. S. ...	2,460 00
Renaud, J. L.	2,400 00	(Feb. 6)		McCluskey, D. H. .	2,460 00
Reny, J. A.	2,520 00	McDonald, W. E. ...	2,400 00	McKitterick, J. ...	2,580 00
Richard, T. A.	2,580 00	McFayden, J. A. ..	2,460 00	McLaughlin, R. T.	2,460 00
Rioux, J. W.	2,460 00	McGaw, M. W.	2,400 00	Mitchell, W. V. ...	2,400 00
Riverin, M. J.	2,460 00	McKay, L. A.	2,460 00	Mulvihill, R. M. .	2,460 00
Robert, J. C.	2,460 00	McKenzie, G. A. ...	2,460 00	Newton, P. M. ...	2,580 00
Robichaud, I. H. ...	2,460 00	McNevin, D. A. ...	2,580 00	Pateman, R.	2,460 00
Robitaille, J. P. ...	2,460 00	McNiven, C. W. ...	2,460 00	Plamondon, E. ...	2,520 00
Rouleau, J. H.	2,520 00	McPherson, D.	2,460 00	Prece, J. N.	2,580 00
Rousseau, J. A. ...	2,460 00	Merian, J. C.	2,460 00	Richards, N. L. ...	2,460 00
Roy, J. B.	2,520 00			Rowsome, C. H. ...	2,520 00

	Salary rate		Salary rate		Salary rate
<i>North Bay—Concluded</i>		<i>Toronto—Continued</i>		<i>Toronto—Concluded</i>	
Scollard, W. G.	2,400 00	Atkinson, H.	2,460 00	McIlmoyle, H. C. ...	2,520 00
Scott, H. W.	2,400 00	Barrow, T.	2,400 00	Mellwain, J.	2,460 00
Secor, R. J.	2,580 00	Bauer, F. W.	2,460 00	McIntyre, G. J. ...	2,580 00
Shail, W. D.	2,400 00	Bell, F. M.	2,520 00	McKinnon, R.	2,460 00
Snoddon, J.	2,460 00	Bennett, B. B. ...	2,460 00	McKitterick, J. E. ...	2,400 00
Taber, B. A.	2,460 00	Bowland, A. H. ...	2,460 00	McLaughlin, W. J. ...	2,580 00
Thomas, N.	2,460 00	Brown, H.	2,460 00	McNair, W. J.	2,460 00
White, K. N.	2,460 00	Cameron, W. T. ...	2,460 00	McRae, J. H.	2,580 00
Whitehead, J. G. ...	2,460 00	Carlin, R. J.	2,520 00	Moore, C. A.	2,520 00
Wield, G. F.	2,520 00	Caveen, F. J.	2,460 00	Moore, J. R.	2,460 00
Winters, L. A.	2,580 00	Chapman, L.	2,460 00	Morin, F. A.	2,460 00
<i>Ottawa:</i>		Church, H. B.	2,460 00	Morrison, T. M. ...	2,460 00
Bastein, R. A. ...	2,460 00	Clancy, C.	2,460 00	Mulloy, J. B.	2,460 00
Beal, E.	2,460 00	Clark, C. E.	2,460 00	Murdock, J.	2,460 00
Beech, J. C.	2,400 00	Clark, T. H.	2,460 00	Murray, A. O.	2,460 00
Bourke, J. E.	2,580 00	Coates, W.	2,460 00	Niddery, A. E. ...	2,400 00
Brown, G. W.	2,460 00	Coleman, T. S. ...	2,520 00	O'Connor, T. J. ...	2,580 00
Burke, W. T.	2,580 00	Collinson, W. J. ...	2,520 00	Overend, A. A. ...	2,460 00
Chapman, W. A. ...	2,400 00	Cooper, V. C.	2,460 00	Patterson, W. P. ...	2,460 00
Conway, J. C.	2,400 00	Corbett, C.	2,580 00	Patton, M. W.	
Courtenay, R. G. ...	2,460 00	Cull, C.	2,460 00	(Dec. 13)	2,460 00
Crouch, H. A.	2,460 00	Curry, G. P.	2,460 00	Peake, F. J.	2,400 00
Doran, G.	2,460 00	Dodd, W. J.	2,460 00	Porter, C. E.	2,400 00
Edwards, L.	2,460 00	Doyle, M. J.	2,580 00	Proctor, M. E. ...	2,580 00
Fergusson, J. B. ...		Drysdale, C. P. ...	2,460 00	Riddell, W. R. ...	2,460 00
(Feb. 2)	2,460 00	Farrell, J.	2,460 00	Rolph, J. E.	2,460 00
Godbout, L. G. ...	2,580 00	Gallagher, E. P. ...	2,580 00	Ryan, N. J.	2,460 00
Gorman, O. R.	2,580 00	Garrison, M. P. ...	2,520 00	St. Louis, E. R. ...	2,460 00
Hall, T. W.	2,460 00	Gertzbaia, A. J. ...	2,460 00	Samuel, W. H. ...	2,460 00
Hanton, M. M.	2,400 00	Gilbert, C. E.	2,400 00	Satchell, J. J.	2,460 00
Henderson, W. G. ...	2,460 00	Gilleland, E. C. ...	2,460 00	Savage, R. C.	2,460 00
Horner, J. E.	2,400 00	Gilpin, C. S.	2,460 00	Scott, I.	2,520 00
Hyde-Clarke, D. A. ...	2,460 00	Gleeson, W. B. ...	2,460 00	Sebert, J. B.	2,580 00
Kelly, W. J.	2,460 00	Gregoire, T.	2,460 00	Seeley, W. E.	2,400 00
Lawless, J. M.	2,400 00	Guerard, A. C. ...	2,580 00	Shaw, C. V.	2,460 00
Lee, J.	2,460 00	Harnett, M. J. ...	2,460 00	Shier, M.	2,460 00
Lesaux, V. R.	2,460 00	Harrison, J. E. ...	2,460 00	Smith, A. W.	2,580 00
Lucas, E.	2,520 00	Honey, R. C.	2,460 00	Smith, S. W.	2,460 00
Macdonald, J. H. ...	2,460 00	Huggins, A. E. ...	2,460 00	Southorn, G. R. ...	2,460 00
MacLeod, C. W. ...	2,460 00	Johnston, J. H. ...	2,460 00	Sproule, D. T. ...	2,580 00
Malette, R. E.	2,400 00	Johnston, R. A. ...	2,460 00	Steel, J. M.	2,580 00
Martin, D. A.	2,580 00	Jones, S. O.	2,460 00	Street, H. H.	2,460 00
Mayer, J. J.	2,460 00	Jones-Williams, ...		Swain, J. W.	2,460 00
McCann, J. A.	2,400 00	W. K.	2,460 00	Swartz, M.	2,460 00
Moore, L. H.	2,460 00	Knapp, H. S.	2,460 00	Taylor, F.	2,460 00
Neville, W. B.	2,460 00	Lambert, G. E. ...	2,460 00	Taylor, H. L.	2,460 00
Potter, W. F.	2,580 00	Lee, F. J.	2,460 00	Thompson, J. R. ...	
Proudfoot, D. M. ...	2,580 00	Lennox, H. S. ...	2,460 00	(Nov. 3)	2,460 00
Reinhardt, J. A. ...	2,580 00	Livingston, H. W. ...	2,520 00	Thompson, K. E. ...	2,460 00
Ring-Ade, W. R. ...	2,580 00	Lowrey, O. P. ...	2,520 00	Thompson, T. N. ...	2,580 00
Roy, E. A.	2,460 00	Lysaght, F. P. ...		Tummon, M. P. ...	2,400 00
St. Jacques, T. A. ...	2,460 00	(Mar. 12)	2,520 00	Vasey, O. M.	2,580 00
Simoneau, J. T. ...	2,460 00	Macdonald, H. J. ...	2,460 00	Vipond, F. B.	2,520 00
Smith, C. A.	2,580 00	Macdonell, A. J. ...	2,460 00	Walker, W. F. ...	2,460 00
Smith, D. R.	2,580 00	Mason, H. R.	2,460 00	Wallace, R. H. ...	2,460 00
Smyth, A.	2,460 00	Mathews, M. R. ...	2,460 00	Watkins, G. E. ...	2,460 00
Tait, A. D.	2,400 00	May, T. J.	2,460 00	Watson, H. N. ...	2,460 00
Theriault, J. F. ...	2,520 00	McAllister, O. M. ...	2,580 00	Wilks, M.	2,460 00
Thompson, S. A. ...	2,460 00	McArthur, J. B. ...	2,580 00	Wilson, C. S.	2,460 00
Veitch, R. J.	2,400 00	McClure, R. N. ...		York, C.	2,580 00
Williams, E. T.	2,400 00	(Mar. 1)	2,460 00		
<i>Toronto:</i>		McConkey, C. E. ...	2,580 00	<i>Manitoba</i>	
Agnew, J. F.	2,460 00	McCracken, J. ...	2,460 00	<i>Winnipeg:</i>	
Alderson, A. C. ...	2,460 00	McDonald, N. D. ...	2,580 00	Acheson, S. M. ...	2,580 00
Allen, T.	2,460 00	McGill, R. A.	2,460 00	Agnew, D.	2,580 00
Anderson, M. P. ...	2,460 00	McGuire, C. A. ...	2,400 00		

Salary rate		Salary rate		Salary rate	
<i>Winnipeg—Continued</i>		<i>Winnipeg—Concluded</i>		<i>Moose Jaw—Concluded</i>	
Appelby, O. W.	2,460 00	McDonald, T. A.	2,460 00	Dunlop, G.	2,460 00
Armstrong, F. W.	2,460 00	McKay, T.	2,460 00	Ellis, J.	2,580 00
Barth, F. J.	2,460 00	McKellar, J. G.	2,460 00	Finch, A. W.	2,460 00
Bartlett, H. V.	2,460 00	McKenzie, J. L. ..	2,580 00	Fish, G. R.	2,460 00
Barton, C. D.	2,460 00	(Mar. 3)		Gilbert, A. E.	2,400 00
Black, G.	2,460 00	McLeod, T. J.	2,460 00	Goodridge, C. F. ..	2,400 00
Book, A. B.	2,460 00	McMillan, G. G. ..	2,580 00	Haigh, F. L.	2,460 00
Botel, H.	2,460 00	Merrill, C. R.	2,460 00	Hall, G.	2,580 00
Bourke, J. P.	2,580 00	Miller, T. A.	2,460 00	Herrod, R.	2,580 00
Brough, C. C.	2,460 00	Miller, T. W.	2,460 00	(Oct. 1)	
Byers, F. W.	2,580 00	Moore, A. P.	2,460 00	Hills, J. D.	2,460 00
Campbell, D.	2,460 00	Neilson, J.	2,460 00	Jackson, E. W.	2,460 00
Cann, M. D.	2,580 00	Olson, S.	2,460 00	Johnson, J. D.	2,400 00
Cessford, W. J.	2,460 00	O'Neill, W. H.	2,460 00	Jones, W. G.	2,460 00
Chisholm, J. P.	2,460 00	Page, F. S.	2,460 00	Jupp, J.	2,460 00
Claydon, H.	2,460 00	Pearce, W. G.	2,400 00	Kectley, B.	2,460 00
Collier, J. E.	2,460 00	Pearl, A. J.	2,460 00	Kenny, C. S.	2,460 00
Cookman, G. A.	2,460 00	Peden, W.	2,460 00	King, G. S.	2,460 00
Cooper, A.	2,460 00	Pinniger, H. A.	2,400 00	Kingwell, A.	2,460 00
Craigie, J. H.	2,580 00	Reid, J. R.	2,460 00	Law, P. H.	2,580 00
Cressey, J. A.	2,460 00	Rogers, G. A.	2,460 00	Leclaire, A. A.	2,580 00
Currie, H. J.	2,580 00	Rose, A. W.	2,460 00	McBay, A. F.	2,460 00
Curtis, R. L.	2,580 00	Russell, H. B.	2,460 00	McKinnon, W. A. ..	2,460 00
Davis, H. K.	2,580 00	Seroy, G.	2,460 00	Miles, H. A.	2,580 00
Dennehy, G.	2,580 00	Shepherd, A.	2,460 00	Mills, H. F.	2,460 00
Dillon, C. J.	2,460 00	Sherebrin, J.	2,460 00	Mowat, J.	2,580 00
Dixon, G. J.	2,460 00*	Simmons, J. L.	2,460 00	(Sept. 9)	
Dorsett, W.	2,460 00	Smith, A.	2,460 00	Neal, J.	2,580 00
Ellis, L. A.	2,460 00	Smith, J. T.	2,460 00	Orchard, F. M.	2,520 00
Faraker, T. W.	2,460 00	Smith, W.	2,460 00	Parker, F.	2,460 00
Finucan, M. P.	2,460 00	Stenhouse, R.	2,520 00	Rees, L. T.	2,460 00
Foord, G. A.	2,460 00	Stewart, D.	2,460 00	Roberts, J.	2,460 00
Froome, W. E.	2,580 00	Stewart, W. N.	2,460 00	Salisbury, H. M. ..	2,460 00
Greene, W.	2,460 00	Strutynski, P.	2,460 00	Wilcock, J.	2,400 00
Gronvold, G. W.	2,580 00	Swinford, F.	2,580 00	(Dec. 28)	
Guy, R. L.	2,460 00	Swinton, T. H.	2,460 00	Willison, A.	2,580 00
Hafft, C. M.	2,580 00	Templeton, H.	2,580 00	<i>Saskatoon:</i>	
Hammill, R. E.	2,580 00	Theobald, P. F. ..	2,580 00	Adams, M.	2,520 00
Harlow, E. J.	2,460 00	Thomas, G. A.	2,460 00	Attree, H.	2,580 00
Harris, A. E.	2,460 00	Tippetts, L. D.	2,460 00	Austen, H. B.	2,460 00
Harrison, J. L.	2,400 00	(Nov. 26)		Ayre, H.	2,520 00
Hilts, W. J.	2,460 00	Tippling, R.	2,460 00	Bell, H.	2,520 00
Hodgson, R.	2,460 00	Tummon, S. S.	2,460 00	Bishop, C. A.	2,520 00
Hollier, T. H.	2,400 00	Vaughan, G. D.	2,400 00	Cant, W. G.	2,460 00
Holtom, H.	2,520 00	Walker, T. H.	2,460 00	Carroll, C.	2,520 00
Hood, E. F.	2,520 00	Weston, J. C.	2,460 00	Chinneck, C. G. ..	2,520 00
Hood, J. G.	2,580 00	Whaley, W. J.	2,580 00	(Dec. 23)	
(Oct. 17)		Woolgar, N. H.	2,460 00	Clark, G. N.	2,460 00
Houde, L. H.	2,580 00	Yeardye, A. D. ..	2,460 00	Dale, S. H.	2,520 00
Hunt, A.	2,580 00	<i>Saskatchewan</i>		Dechene, E.	2,460 00
Huston, J. I.	2,460 00	<i>Moose Jaw:</i>		Deeprose, A. J.	2,460 00
Ireland, K. D.	2,580 00	Armstrong, H. F. ..	2,520 00	Farror, L. H.	2,400 00
Irons, J. A.	2,580 00	Badger, E. W.	2,460 00	Felker, A. A.	2,460 00
Jackson, H. G.	2,460 00	Bolster, H. D.	2,460 00	Flannigan, J. R. ..	2,460 00
Janssens, A. J.	2,460 00	Brattan, J.	2,400 00	Fryer, H. E.	2,460 00
Johnson, W. H.	2,460 00	Cameron, E.	2,580 00	Greenslade, A. M. ..	2,520 00
Krentz, E.	2,460 00	Carr, J. A.	2,460 00	Gunning, F. M.	2,460 00
Kuch, F. J.	2,460 00	Case, F. C.	2,520 00	Hall, L.	2,520 00
Lee, W. T.	2,460 00	Clayton, J. L.	2,400 00	Harrigan, A. J.	2,520 00
Leitch, J. R.	2,580 00	Coggon, C. L.	2,460 00	Henderson, E. S. ..	2,460 00
Levin, W. B.	2,460 00	Coltman, W.	2,460 00	Johnston, A. G.	2,460 00
Lindesay, F. W.	2,580 00	Cooper, S. J.	2,460 00	Kelly, W. F.	2,460 00
Lobb, G. H.	2,460 00	Copp, S. R.	2,460 00	Knechtel, W. W.	2,460 00
Macdonald, W. J.	2,460 00	Davison, T.	2,520 00	Ledingham, C. R. ..	2,520 00
MacKenzie, D. A.	2,460 00			Lewendon, H. C. ..	2,520 00

	Salary rate		Salary rate		Salary rate
Saskatoon—Concluded		Calgary—Concluded		Edmonton—Concluded	
Long, W. P.	2,520 00	Hayward, V. M.	2,460 00	McRae, J. M.	2,460 00
MacFie, C. L.	2,520 00	Henderson, R. A. ...	2,460 00	Melynk, E.	2,580 00
Maximchuk, M. E. ...	2,400 00	Hockey, F. A.	2,520 00	Miller, E. A.	2,460 00
McCallum, D. T.	2,520 00	Hurley, F. W.	2,460 00	Murray, K. J.	2,580 00
McCombs, J. L.	2,460 00	Ironsides, G. L.	2,580 00	Ostermann, A. R. ...	2,580 00
Palmer, J. B.	2,460 00	Jarrett, F. A.	2,460 00	Scully, A. H.	2,460 00
Parker, H. S.	2,520 00	Jenkins, A. J.	2,400 00	Thomlison, G. E. ...	2,520 00
Parry, H. R.	2,580 00	Jenkins, A. P.	2,460 00	Whitehead, G. H. ...	2,460 00
Pinchin, W. J.	2,520 00	Jones, C. B.	2,580 00		
Poole, P. R.	2,520 00	Katherns, H. A.	2,460 00	British Columbia	
Pritchard, H. L. ...	2,460 00	Leitch, J.	2,460 00	Vancouver:	
Rhind, A.	2,520 00	Leslie, P. D.	2,580 00	Bate, S. C.	2,580 00
Richardson, H.	2,520 00	Lewis, J. H.		Bennett, C.	2,520 00
Roberts, W. D.	2,460 00	(Mar. 1)	2,580 00	Bennett, T. W.	2,580 00
Robertson, W. S. ...	2,520 00	Macaulay, A. J. ...	2,400 00	Booth, C. (Dec. 6) ..	2,580 00
Ryan, A.	2,460 00	Mariyn, C. D.	2,400 00	Buckingham, A. W. ...	2,460 00
St. John, N. S.	2,520 00	McBain, H. H.	2,580 00	Burton, G. H.	2,580 00
(Feb. 14)		McCargar, N. D. ...	2,460 00	Castle, D. R.	2,460 00
Scharf, C. A.	2,520 00	McLachlan, D. C. ...	2,520 00	Connor, L.	2,400 00
Setter, N.	2,580 00	McLauchlan, W. ...		Conway, W. J.	2,400 00
Shaver, J. E.	2,460 00	(Nov. 19)	2,460 00	Cornish, W. B.	2,400 00
Skinc, A.	2,460 00	McLeod, D.	2,460 00	Creighton, M. D. ...	2,580 00
Stessor, R.	2,460 00	Muxworthy, R. D. ...		Davies, J. A.	2,460 00
Spooner, C. R.	2,580 00	(Dec. 1)	2,460 00	Denholm, W.	2,460 00
Stobie, W. G.	2,460 00	Nagel, E.	2,460 00	Dingwell, F. D.	2,400 00
Suddon, T.	2,520 00	Noton, T. W.	2,460 00	Dodds, S. O.	2,580 00
Taylor, R. A.	2,460 00	Patterson, W. J. ...	2,460 00	Down, W. C.	2,460 00
Tucker, E. J.	2,460 00	Rae, J.	2,460 00	Elliott, E. W.	2,580 00
Vaughan, H.	2,460 00	Riedy, N.	2,460 00	Felix, C.	2,580 00
Vick, E. J.	2,580 00	Rowan, H.	2,460 00	Fletcher, S. D.	2,460 00
Wetton, A. N.	2,520 00	Rutherford, E. A. ...	2,520 00	Gipson, J.	2,400 00
Wheatley, J. E.	2,520 00	Sackville, J. N. ...	2,460 00	Gordi, M.	2,400 00
Willson, G. N.	2,460 00	Sexton, J.	2,460 00	Green, C. J.	2,580 00
Wilson, A. R.	2,460 00	Sibley, O.	2,580 00	Hamilton, H. I. ...	2,460 00
Winter, F. E.	2,520 00	Simpson, R.	2,460 00	Hatte, H. F.	2,580 00
Woodhead, W.	2,460 00	Smart, J. E.	2,580 00	Hitchcock, F. W. ...	2,580 00
Young, W. N.	2,520 00	Steedman, R.	2,460 00	Johns, A. M.	2,460 00
Alberta		Suffel, J. R.	2,460 00	Jones, E.	2,400 00
Calgary:		Venables, R. H. ...	2,460 00	Kane, E. G.	2,520 00
Allison, L.	2,460 00	Wards, P. M.	2,460 00	Keron, R. J.	2,520 00
Amos, S. L.	2,460 00	Watters, E.	2,460 00	Ketcheson, G. S. ...	2,580 00
Anderson, A.	2,580 00	Whalen, J. B.	2,460 00	Kirk, F.	2,400 00
Anderson, E. O. ...	2,460 00	White, P. C.	2,580 00	Mackie, J. O.	2,460 00
Armstrong, R. J. ...	2,460 00	White, R. K.	2,460 00	Mackinlay, A. A. ...	2,460 00
Armstrong, V. A. ...	2,460 00	Williams, W. A. ...		Main, J. M.	2,460 00
Bailey, R. E.	2,580 00	(Mar. 24)	2,580 00	Mathieson, A. E. ...	2,400 00
Brinkhurst, G. W. ...	2,460 00	Wright, L.	2,580 00	McLean, A. L.	2,400 00
Brough, R. B.	2,460 00	Edmonton:		McNames, T. G. ...	2,580 00
Burns, T. A.	2,580 00	Adams, J. S.	2,460 00	Menzies, J. H.	2,580 00
Ching, H.	2,580 00	Bertrand, J. M. ...	2,580 00	Millar, N. R.	2,460 00
Christian, G.	2,580 00	Bowden, E. L.	2,520 00	Mills, J. W.	2,580 00
Clowes, H.	2,460 00	Bremner, C.	2,580 00	Oliver, H. A.	2,400 00
Collins, J.	2,460 00	Browne, C. E.	2,580 00	Overend, A. A.	2,580 00
Cook, A. C.	2,460 00	Cylurik, A.	2,460 00	Prendergast, M. E. ...	2,460 00
Cook, F. L.	2,460 00	Edge, W.	2,460 00	Pringle, W. J.	2,460 00
Cook, W. C.	2,460 00	Hancock, H. C. ...	2,460 00	Robinson, A. L. ...	2,400 00
Crawford, R.	2,580 00	Hornby, J. B.	2,460 00	Sabourin, C. W. ...	2,460 00
Dean, O. T.	2,580 00	Jarvis, W. S.	2,580 00	Sarson, W.	2,580 00
Douglas, W. S.		Jennings, C. E. ...	2,580 00	Spence, R. G.	2,460 00
(Jan. 1)	2,460 00	LaBissonniere, G. E. ...	2,460 00	Stewart, D. R.	2,580 00
Downe, H. E.	2,460 00	Langford, L. N. ...	2,580 00	Tredwell, M. R. ...	2,400 00
Fry, J. C.	2,460 00	Lyall, J. H.	2,460 00	Turnbull, L.	2,460 00
George, F. M.	2,520 00	McColl, D. A.	2,580 00	Waddell, W. E. ...	2,460 00
Griffith, H. J.	2,460 00	McDonald, D. M. ...	2,460 00	Wallace, W. A. ...	2,460 00
Hannam, F. G.		McLachlin, H. D. ...	2,580 00	Watson, J. W.	2,580 00
(Mar. 1)	2,580 00			Willington, J. J. ...	2,400 00

- A Mileage Allowance.** Mileage allowances consist of payments of one cent per mile to railway mail clerks to cover the cost of their travelling and living expenses while on duty.
- B Mail Service by Railways.** Suppliers receiving \$5,000 or over (the figures in parentheses represent withholdings, credited to the Receiver General, in connection with Government-subsidized lines over which free transportation of Government mail must be supplied by the companies concerned within certain limitations): British Columbia Electric Railway Co., Ltd., \$5,286.70; Canadian National Railways, \$3,756,489.50 (\$86,914.87); Canadian Pacific Railway Co., \$4,177,775.49 (\$87,754.00); Great Northern Railway Co., \$13,529.81; Michigan Central Railroad Co., \$23,831.84; Napierville Junction Railway Co., \$7,969.85 (\$5,195.11); New York Central Railroad Co., \$15,228.03; Northern Alberta Railways Co., \$87,185.53 (\$3,756.09); Northern Pacific Railway Co., \$8,900.13; Ontario Northland Railway, \$78,556.65; Pacific Great Eastern Railway Co., \$16,896.80; Pere Marquette Railway Co., \$10,715.92; Quebec Central Railway Co., \$65,168.85 (\$6,486.15); Temiscouata Railway Co., \$12,977.96; Toronto, Hamilton and Buffalo Railway Co., \$7,563.93; White Pass and Yukon Route Railway Division, \$7,891.22.
- C Mail Service by Steamboat.** Suppliers receiving \$5,000 or over: Alcoa Shipping Co., Ltd., Montreal, \$8,232.41; Canadian Australasian Lines, Ltd., Vancouver, \$44,664.49; Canadian National Railways for Canadian National Steamships (Pacific), Winnipeg, \$10,585; Canadian National Steamships, Montreal, \$35,820.57; Canadian Pacific Railway Co., Montreal, \$116,870.71, (coastal, lake and river service); Canadian Pacific Steamships, Ltd., Montreal, \$685,375.50; W. R. Carpenter (Canada) Limited, Vancouver, \$21,563.55; Cunard Donaldson, Ltd., Montreal, \$96,066; Cunard White Star, Ltd., Montreal, \$625,333.50; Deer Island and Campobello Mail Service, Leonardville, \$5,900; Elder Dempster Lines, Ltd., Montreal, \$57,576; Empire Shipping Co., Ltd., Vancouver, \$60,175.40; Furness, Withy and Co., Ltd., Saint John, \$325,722.27; Huntsville, Lake of Bays and Lake Simcoe Navigation Co., Huntsville, \$5,215; March Shipping Agency, Ltd., Montreal, \$9,787.50; McLean, Kennedy, Ltd., Montreal, \$34,986.72; Montreal Shipping Co., Ltd., Montreal, \$30,431.96; Muskoka Lakes Navigation and Hotel Co., Gravenhurst, \$8,000; National Harbours Board, \$41,955.05; La Traverse de Lévis, Ltée., Quebec, \$15,000; Union Steamships, Ltd., Vancouver, \$60,136.88.
- D Travelling Expenses.** Travelling expenses of \$300 or over were paid to: E. E. Brown, \$817.11; J. W. R. Clermont, \$1,307.12; W. F. Clinton, \$421.80; C. C. Georges, \$677.88; J. A. D. Laberge, \$723.96; A. J. Laflamme, \$429.40; G. Lambourn, \$555.50; R. H. MacNabb, \$510.23; J. A. McDougall, \$624.43; W. H. McInnis, \$612.95; G. A. McLeod, \$558.36; H. S. Parker, \$973.62 (charged to Vote 261); D. Reid, \$441.53; J. A. Rushton, \$430.36; V. C. Seanton, \$500.75; C. R. Schilroth, \$538.84; J. C. Therien, \$1,310.75; J. C. Thornloe, \$631.85; E. Wazyknwish, \$747.51.
- E Printing and Stationery.** Payments were made to the Department of Public Printing and Stationery.

Vote 263 (and Vote 807, Supplementary Estimates) Air and Land Mail Services

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	77,015 00	90,015 00	88,956 24
Other Pay-list Items	4,660 00	5,660 00	5,254 93
A Mail Service by Air	8,978,242 00	8,659,542 00	7,147,075 53
B Mail Service by Ordinary Land Conveyance, including Rural Mail Delivery	9,360,000 00	9,650,000 00	9,591,983 86
C Travelling Expenses	1,500 00	1,800 00	1,359 85
D Printing and Stationery	30,000 00	30,000 00	24,404 54
Equipment and Maintenance	20,000 00	30,000 00	14,085 57
Telegrams and Telephones	300 00	300 00	217 43
Sundries	50 00	450 00	353 20
E Publicity	50,000 00	54,000 00	52,167 78
F Rural Mail Delivery Boxes	100,000 00	100,000 00	42,321 90
	\$18,621,767 00	\$18,621,767 00	\$16,968,210 83

This vote was provided to cover the cost of (i) the carriage of mails by air, rural mail delivery, mail stage services, movement of mails between post offices and railway stations, and collections from street letter boxes; and (ii) the salaries and other expenses of the administrative unit at Ottawa, which controls these services.

As of March 31, 1947, there were 52 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements: F. J. Colpman, \$3,840*; M. W. Cooke, \$2,844; A. E. M. Dagg, \$2,844; J. L. A. Gagnon, \$4,200; G. Herring, \$6,600; J. E. Leclerc, \$3,120; J. Mitchell, \$2,604*; A. H. B. Potts, \$4,560; W. C. Tedford, \$3,120; R. F. Tubman, \$3,120; A. J. Warwick, \$3,244*.

A Suppliers receiving \$5,000 or over: Canadian Pacific Air Lines, Ltd., \$419,710.33; Canadian Pacific Air Lines, Ltd., Attorney for: Canadian Airways, Ltd., \$53,989.96, Prairie Airways, Ltd., \$158,269.01, Yukon Southern Air Transport, Ltd., \$514,838.74; Leavens Brothers Air Services, Ltd., \$7,259.20; Maritime Central Airways, Ltd., \$151,439.60; Northwest Airlines, Inc., \$24,276; Trans-Canada Air Lines, \$5,808,622.53, of which \$2,088,529.97 was in respect of trans-Atlantic air mail service.

Section 11 of "An Act to Amend the Trans-Canada Air Lines Act, 1937" c. 31, 1945, authorizes the Governor in Council to repeal by proclamation Section 17 (of the 1937 Act) under which annual rates for the transport of mail were fixed. P.C. 531, February 15, 1946, authorized the issuance of a proclamation repealing this Section and empowering the Postmaster General to arrange with the Trans-Canada Air Lines for the carriage of mails by air over scheduled services operated within Canada, between Canada and the United States of America, and between Canada and Newfoundland. The rate of payment for the current fiscal year as specified in the above authority, was 1.5 mills per mail pound mile.

P.C. 532, February 15, 1946, authorized the Postmaster General to arrange with Trans-Canada Air Lines for the carriage of mails on the Canadian Government Transatlantic Air Service, from January 1, 1946, at a rate of \$7.75 per pound. By mutual agreement, this rate was reduced to \$4.83 per pound, effective March 15, 1947.

B The following is a comparative statement by Districts of payments made from this allotment.

District	1946-47	1945-46	Increase
Halifax	639,913 87	609,614 28	30,299 59
Charlottetown	156,043 86	152,306 92	3,736 94
Saint John	514,503 97	486,705 99	27,797 98
Quebec	967,595 90	876,946 79	90,649 11
Montreal	1,347,216 54	1,234,003 77	113,212 77
Ottawa	877,512 90	843,263 77	34,249 13
Toronto	1,264,668 80	1,175,215 01	89,453 79
London	1,046,027 01	1,019,211 90	26,815 11
North Bay	278,943 71	268,204 93	10,738 78
Winnipeg	438,290 69	399,103 56	39,187 13
Moose Jaw	218,410 10	208,796 44	9,613 66
Saskatoon	290,855 53	272,734 42	18,121 11
Edmonton	385,403 45	354,277 03	31,126 42
Calgary	261,123 88	246,695 25	14,428 63
Vancouver	746,667 22	638,739 05	107,928 17
	9,433,177 43	8,785,819 11	647,358 32
(1) Yukon Services	50,200 28	50,070 26	130 02
Headquarters	108,606 15(2)	69,094 81(2)	39,511 34
	\$9,591,983 86	\$8,904,984 18	\$ 686,999 68

(1) Under the jurisdiction of the Vancouver District.

(2) This amount is for side services between certain airports and post offices on Trans-Canada Air Mail routes and was paid to Trans-Canada Air Lines.

The following is an analysis by Districts of the payments made from this allotment, showing the respective totals for Rural Mail Delivery Routes, Side Services, Stage Services and City Services.

District	Rural Mail delivery routes	Side services	Stage services	City services
Halifax	212,111 36	73,164 99	267,035 89	87,601 63
Charlottetown	124,792 95	13,707 20	7,701 88	9,841 83
Saint John	263,842 43	61,383 15	130,219 72	59,058 67
Quebec	407,690 70	116,310 55	311,377 61	132,217 04
Montreal	586,700 51	99,716 20	119,408 31	541,391 52
Ottawa	593,134 04	60,570 09	113,067 89	110,740 88
Toronto	529,570 79	82,289 76	62,803 01	590,005 24
London	750,409 38	77,477 58	47,277 87	170,862 18
North Bay	80,955 80	71,237 68	83,868 30	42,881 93
Winnipeg	108,005 17	110,658 39	77,133 23	142,493 90
Moose Jaw	28,421 59	96,364 95	62,329 68	31,293 88
Saskatoon	64,541 92	113,012 88	78,308 42	34,992 31
Edmonton	117,980 82	98,932 63	103,072 15	65,417 85
Calgary	58,701 23	74,176 58	70,836 39	57,409 68
Vancouver	148,624 79	71,924 61	152,198 22	373,919 60
	1,220,927 24	1,686,638 57		

District	Rural Mail delivery routes	Side services	Stage services	City services
Yukon			50,200 28	
Headquarters		108,606 15		
	<u>\$4,075,483 48</u>	<u>\$1,329,533 39</u>	<u>\$1,736,838 85</u>	<u>\$2,450,128 14</u>

The comparable totals for the fiscal year 1945-46

were as follows	<u>\$3,897,866 45</u>	<u>\$1,216,137 59</u>	<u>\$1,647,237 91</u>	<u>\$2,143,742 23</u>
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- C A. J. Warwick received travelling expenses of \$430.84.
D Payments were made to the Department of Public Printing and Stationery.
E Payments were made to Walsh Advertising Co., Ltd., Windsor.
F Eastern Steel Products, Ltd., Montreal, received \$39,424.32.

Vote 264 Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	1,261,111 00	1,261,111 00	1,180,926 14
Other Pay-list Items	17,040 00	17,040 00	14,204 36
Travelling Expenses	1,000 00	1,000 00	521 78
A Printing and Stationery	100,000 00	100,000 00	63,609 98
B Equipment and Maintenance	180,000 00	180,000 00	127,931 71
Telegrams and Telephones	1,000 00	1,000 00	350 47
Sundries	1,000 00	1,000 00	996 98
C Money Order Forms	45,000 00	45,000 00	36,057 95
D Manufacture of Postage Stamps	350,000 00	364,000 00	346,631 57
E Printing of Postal Notes	35,000 00	21,000 00	19,989 49
	<u>\$1,991,151 00</u>	<u>\$1,991,151 00</u>	<u>\$1,791,220 43</u>

This vote was provided to cover (i) the salaries and other expenses of the staff of the Financial Branch at Ottawa, which records and audits postmasters' reports of financial transactions arising from the sale of postage, money orders and postal notes, and the operations of the Post Office Savings Bank, and (ii) the cost of postage stamps, postal notes and money order forms.

As of March 31, 1947, there were 746 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

Salary rate	Salary rate	Salary rate
Atwater, H. E.\$ 6,000 00	Hall, R. E. 3,180 00	Murphy, W. H. 2,580 00
Aubry, J. O. 2,580 00*	Hancock, E. H. 3,900 00	O'Hagan, A. W. 3,180 00*
Begin, J. P. 2,520 00	Heath, W. A. 2,760 00	O'Halloran, W. H. .. 3,600 00
Black, B. E. 2,820 00*	Hibbard, J. R. 2,400 00	O'Hara, J. J. 4,620 00
Bourgeau, W. J. 2,400 00	Hiney, E. M. 3,120 00	Page, J. E. 2,580 00
Brazeau, P. K. 2,400 00*	Holland, H. 2,580 00	Page, P. E. 2,580 00
Brenot, G. H. 3,600 00	Hollester, A. 2,400 00	Peake, C. C. 2,580 00
Busey, S. A. 3,180 00	Irving, K. H. 4,320 00	Pelletier, J. P. 2,580 00*
Campbell, J. B. 2,880 00	James, C. H. 2,400 00	Pothier, A. S. 4,140 00*
Charbonneau, W. W. 2,400 00	Lachaine, J. R. 2,760 00*	Renwick, H. 3,660 00*
Chene, J. E. 2,400 00	Longmore, A. S. 2,400 00	Robertson, H. M. ... 2,400 00
Choquette, B. R. ... 2,580 00	MacDonald, N. H. ... 4,620 00	Rodriguez, E. 3,600 00
Christensen, E. 2,400 00	MacDonald, T. D. ... 3,000 00	Rowe, C. A. 2,460 00
Deville, A. S. 3,720 00*	Matton, R. 2,400 00	Ryan, J. H. 3,120 00
Demers, J. E. 3,120 00	McGahey, J. H. 2,580 00*	St. Louis, P. N. 2,400 00
Dewar, H. C.	McGreevy, L.	Sheldon, C. C.
(May 7) 2,520 00	(Feb. 25) 2,880 00	(July 31) 3,480 00
Dunn, F. B. 3,120 00	McLachlin, G. R. ... 2,400 00	Sowden, F. M. 2,400 00
Elson, C. 2,544 00*	McManus, T. P. 2,880 00	Tobin, C. W. 2,760 00*
Ford, A. 2,580 00	Moloughney, J. P. ... 2,460 00*	Vermette, A.
Fortune, H. J. 3,120 00	Morin, J. N. 3,120 00	(June 25) 2,640 00
Giroux, J. O. 2,400 00	Mullen, A. C. 3,060 00*	Wawanolet, O. 2,760 00*
Godbout, R. 2,400 00		

- A Payments were made to the Department of Public Printing and Stationery.
- B International Business Machines Co., Ltd., Ottawa, was paid \$17,045.22 and Remington Rand, Ltd., \$101,369.30 for rental of machines.
- C Payments were made to the Department of Public Printing and Stationery.
- D Suppliers receiving \$5,000 or over: Canadian Bank Note Co., Ltd., Ottawa, \$302,375.50; Department of Public Printing and Stationery, \$38,627.79.
- E The British American Bank Note Co., Ltd., Ottawa, received \$15,267.15.

Vote 808 To provide, subject to allocation by the Treasury Board, for allowances to Stenographers, Grade 2, employed in the various services of the Post Office Department, who attain standards in shorthand and typewriting in accordance with regulations to be approved by the Governor in Council	\$ 2,500 00
Expenditures	383 06

PENSIONS AND OTHER BENEFITS

Vote 265 To provide for the payment of compassionate allowances to employees injured while in performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council	\$ 5,000 00
Expenditures	nil

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 22,646 54
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DEMOBILIZATION AND RECONVERSION

Vote 587 To provide for maintenance of Army Postal Services

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	2,340 00	2,340 00	895 92
Other Pay-list Items	40 00	40 00	9 45
Telegrams	100 00	100 00	12 69
Sundries	100 00	100 00	
	<u>\$ 2,580 00</u>	<u>\$ 2,580 00</u>	<u>\$ 918 06</u>

Vote 588 Purchase of Tobacco Labels for Service Purchase Cigarette Scheme

	Estimates	Allotments	Expenditures
Reimbursement for Loss or Damage to consignment stocks of Cigarettes	500 00	500 00	83 32

Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)—Service Purchase Cigarette Scheme—Revolving Fund	\$ 1 00
Expenditures	nil

This allotment was for a nominal sum to authorize the continuance, until all transactions were completed, of the Revolving Fund in connection with the operation of a system developed jointly by the Postmaster General, the Minister of National Defence—Army Services and the Minister of National Defence—Air Services, for supplying members of the Canadian Armed Forces overseas with seven popular brands of Canadian cigarettes.

An amount of \$500,000 was originally allotted from the War Appropriation in the fiscal year 1944-45. This was repaid by crediting Special Receipts—Refunds of Previous Years' War and Demobilization Expenditures with an amount of \$224,714 in 1945-46 and an amount of \$275,286 in 1946-47. From the commencement of the scheme, remittances from members of the Armed Forces totalled \$5,909,798 and labels were purchased to the value of \$5,909,649. The surplus of \$149 was credited to Special Receipts—Miscellaneous War, Demobilization and Reconversion Revenues at the close of operations.

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	824 37	1,073 97
Previous Years—Collectable	500 61	120 60
—Uncollectable	27,684 56	27,684 56
	<u>\$ 29,009 54</u>	<u>\$ 28,879 13</u>

Previous Years—Uncollectable includes: (a) defalcations by postmasters prior to 1888, \$22,801.23; and (b) balances due by deceased or retired postmasters, 1888-1897, \$4,360.38.

OPEN ACCOUNTS

[9] Floating Debt

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(d) <i>Outstanding Cheques and Warrants—</i>				
A Outstanding Imprest Account				
Cheques, Post Office	140 43	1 33	26 55	165 65
(e) B Post Office Account	5,552,650 60	520,262,674 40	523,623,206 44	8,913,182 64
	<u>\$ 5,552,791 03</u>	<u>\$520,262,675 73</u>	<u>\$523,623,232 99</u>	<u>\$ 8,913,348 29</u>

A At the close of the fiscal year, each imprest account is examined by the official in charge, and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is recouped in the usual way and this account adjusted concurrently.

B The Post Office Account is a composite balance representing the difference between the values of certain of the recorded assets and liabilities of the Post Office Department. See Appendix 1 to this Section for statement of the account as at March 31, 1947.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(a) A Post Office Savings Bank	35,537,214 78	14,288,870 44	14,516,167 99	35,764,512 33
(c) Miscellaneous—				
B Contractors' Securities — Cash, Post Office	42,184 93	60,313 37	62,672 90	44,544 5
	<u>\$ 35,579,399 76</u>	<u>\$ 14,349,183 81</u>	<u>\$ 14,578,840 89</u>	<u>\$ 35,809,056 84</u>

A Credits consist of: deposits, \$13,834,474.44, and interest credited to the accounts, \$681,693.55. Debits represent withdrawals. Included in the closing balance is an amount of \$13,226.94 which represents a part of the Post Office Guarantee Fund—see note on Post Office Department Balance Sheet, Appendix 2 to this section.

B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1946-47, bonds so held in respect of the Post Office Department amounted to \$6,950.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Pay-list Deductions—Post Office	\$ 2,975 62	\$ 123,899 73	\$ 120,927 61	\$ 3 50

Deductions for Victory Loan Bonds, Canada Savings Bonds and War Savings Certificates from the earnings of mail contractors and from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned. The closing balance represents deductions for Canada Savings Bonds.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Unclaimed Cheques Suspense, Post Office	\$ 192 28	\$ 57 12	\$ 234 06	\$ 369 22

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.

1946-47

PUBLIC ACCOUNTS

PART II

Q

POST OFFICE DEPARTMENT

APPENDICES

1. Statement of "Post Office Account" as at March 31, 1947
2. Balance Sheet as at March 31, 1947

Appendix 1

POST OFFICE DEPARTMENT

Statement of "Post Office Account" as at March 31, 1947

Money Orders and Postal Notes outstanding		11,680,006 28	
Accounts Payable:			
Foreign postal administrations	16,220 63		
National War Finance Committee—re war savings stamps	29,365 25		
Department of National Revenue—re franking notes	168 39		
		45,754 27	
Deposits, Trust Funds, etc.:			
Security deposits for electros loaned	7,299 00		
Trust Funds—moneys held for account of the Postal Censorship	2,166 27		
		9,465 27	
			11,735,225 82
<i>Deduct:—</i>			
Cash in the hands of postmasters		1,324,394 10	
Accounts Receivable:			
United Kingdom and foreign postal administrations	908,335 00		
Department of Labour—Government annuity account	379,275 58		
Various Departments—for perforated stamps	25,115 23		
Post Office Savings Bank—for amount overcredited	38		
Finance Department—for War Savings Stamps redeemed	110,078 50		
		1,422,804 69	
Losses and Irregularities under Investigation and other Miscellaneous Items:			
Losses by fire, theft, etc.	68,079 27		
Indemnities paid in respect of lost or damaged registered mail	805 17		
Moneys disbursed for special purposes not yet recovered	6,104 27		
	74,988 71		
Less—Collections re forged and duplicate money orders	144 32		
		74,844 39	
			2,822,043 18
Post Office Account as per Dominion Balance Sheet			<u><u>\$8,913,182 64</u></u>

POST OFFICE DEPARTMENT

Balance Sheet as at March 31, 1947

Assets		Liabilities	
Cash—		Post Office Savings Bank Deposits.....	33,049,036 75
In the hands of Postmasters—	1,324,394 10	Money Orders and Postal Notes outstanding.....	11,680,006 23
On deposit in the Consolidated Revenue fund—		Accounts Payable—	
Post Office Savings Bank—	35,049,036 75	Foreign Postal Administrations.....	16,220 63
Deposits of the public.....	102,248 64	National Revenue Department—re Franking Notes.....	168 39
Security deposits.....	35,751,285 39	War Savings Committee—for War Savings Stamps sold.....	29,365 25
Post Office Account.....	8,913,162 64		45,754 27
Security deposits.....	44,544 51	Deposits, Trust Funds, etc.—	
	46,033,406 64	Security deposits.....	271,592 15
Securities—		Trust Funds—moneys held for account of Postal Cen-	
Security deposits—Dominion of Canada Bonds— Par value.....	117,500 00	ship.....	2,166 27
		Equipment and Supplies (per Contra).....	2,922,618 91
Accounts Receivable—	908,335 00	Dominion Treasury—	
United Kingdom and Foreign Postal Administrations.....		Gross Postal Revenue.....	86,400,951 26
Department of Labour—	379,275 58	Less—Expenses paid from Postal Revenue.....	13,422,612 58
Government Annuity Account.....	25,115 33	Net Postal Revenue.....	72,978,338 68
Various Departments—for perforated O.H.M.S. Stamps.....	110,078 50	Miscellaneous Revenue—	
Post Office Savings Bank for amount over credited.....		Proceeds from sales.....	3,053 06
Finance Department—for War Savings Stamps redeemed.....	1,422,804 69	Services and Service Fees.....	1,000 00
		Refunds of expenditure.....	2,386 62
Equipment and Supplies on hand (per Contra).....	2,922,618 91	Miscellaneous.....	1,845 83
Losses and Irregularities under Investigation and other		Total transferred to Dominion Treasury.....	72,986,624 19
Miscellaneous Items—		Expenditure paid from Parliamentary Appro-	
Losses by fire, theft, etc.....	68,079 27	priation.....	64,213,049 78
Indemnities paid in respect of lost or damaged registered	805 17	Surplus of Revenue over Expenditure.....	8,773,574 41
mail.....	6,104 27		72,986,624 19
Money disbursed for special purposes not yet recovered, etc.	74,988 71		
Deduct—	144 32		
Collections re forged and duplicate Money Orders.....			
	74,844 39		
	\$50,571,174 63		\$50,571,174 63

NOTE.—Lands, buildings and furnishings are provided through the Department of Public Works; consequently, such items are not included among the assets. In so far as the financial outcome of the year's operation is concerned, this may be regarded as approximate only because (a) services rendered without charge by or to the Post Office are not taken into consideration, and (b) Special War Revenue taxes are included in postal revenue; the sum paid by the use of postage stamps cannot be accurately established, but the tax so far as money orders and postal notes are concerned amounted to \$846,513.46. The Post Office Guarantee Fund, which is administered by the Postmaster General and which amounted to \$408,317.56 on March 31, 1947, is not included in the above statement.

Certified correct.

W. J. TURNBULL,
Deputy Postmaster General.

1946-47
PUBLIC ACCOUNTS

PART II

R

PRIME MINISTER'S OFFICE

Details of
REVENUES AND EXPENDITURES

PRIME MINISTER'S OFFICE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary\$ 88,732 81

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
R-2	Stat.	Salary of the Prime Minister—Salaries Act, c. 24, 1944.....	15,000 00	15,000 00	15,000 00
R-2	Stat.	Motor Car Allowance to Prime Minister—Appropriation Act, No. 5, c. 61, 1931.....	1,999 92	1,999 92	1,999 92
R-2	266	Salaries of Staff and Cost of Living Bonus and Other Paylist Items.....	78,073 00	71,732 89	44,022 55
		Total Ordinary.....	95,072 92	88,732 81	61,022 47
DEMOBILIZATION AND RECONVERSION					
		Expenditures: from Appropriations not required for 1946-47.....			17,837 12
		Grand Total.....	\$ 95,072 92	\$ 88,732 81	\$ 78,859 59

Salary of the Prime Minister, Rt. Hon. W. L. Mackenzie King—Salaries Act, c. 24, 1944..	\$ 15,000 00
Motor Car Allowance to Prime Minister—Appropriation Act, No. 5, c. 61, 1931.....	\$ 1,999 92

Vote 266 Salaries of Staff and Cost of Living Bonus and Other Pay-list Items

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	76,556 00	76,556 00	71,573 37
Other Pay-list Items	1,517 00	1,517 00	159 52
	\$ 78,073 00	\$ 78,073 00	\$ 71,732 89

As of March 31, 1947, there were 33 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: P. Ackland, \$6,500; J. E. Handy, \$3,720, secretarial allowance, \$600; A. E. Horne, \$2,880; J. W. Pickersgill, \$7,000; R. A. G. Robertson, \$4,500; I. B. Schryer, \$2,580; G. Shields, \$2,484; E. Zavitske, \$2,460.

Travelling expenses of \$300 or over were paid to: Rt. Hon. W. L. Mackenzie King, \$3,288.20; J. E. Handy, \$2,708.47; J. S. Nicol, \$1,402.15; J. W. Pickersgill, \$726.28; R. A. G. Robertson, \$1,486.23; and charged as follows: Department of External Affairs, Vote 41, \$1,915.17; Vote 49, \$7,696.16.

1946-47
PUBLIC ACCOUNTS

PART II
S

PRIVY COUNCIL OFFICE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

PRIVY COUNCIL OFFICE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary 808,462 37

Demobilization and Reconversion.. 44,945 19

\$ 853,407 56

Receipts and Disbursements—Open Accounts

[12] Deferred Credits(Dr.) \$ 97 25

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page S-5.

REVENUES

Comparative Summary

		1946-47	1945-46
Ordinary Revenue—			
Refunds of Expenditure		\$	7 38

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
S-3	267 } 809 }	General Administration.....	109,182 00	97,162 38	85,121 14
GENERAL					
S-3	268 } 810 }	Federal District Commission—Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the Parkway System under the control of the Federal District Commission.....	405,800 00	405,799 99	133,500 00
S-3	Stat.	Maintenance of parks, parkways and plant, Ottawa and vicinity, under control of the Federal District Commission, c. 55, 1927 and c. 26, 1928.....	300,000 00	300,000 00	199,999 98
S-4	811	To provide for the expenses of the National Capital Planning Committee.....	75,000 00	5,000 00	
S-4		Transfer from Vote 75, Unforeseen Expenses (Department of Finance).....	500 00	500 00	
Total Ordinary.....			890,482 00	808,462 37	418,621 12

PRIVY COUNCIL OFFICE

S—3

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
DEMOBILIZATION AND RECONVERSION					
S-4	589)	Statutory Orders and Regulations—Adminis-			
	691/	tration.....	27,608 00	26,717 47	25,916 20
S-4	590)	Office of the Special Commissioner for Defence			
	934)	Projects in Northwest Canada.....	26,365 00	18,227 72	16,497 08
		Total Demobilization and Reconver-			
		sion.....	53,973 00	44,945 19	42,413 28
		Grand Total.....	\$ 944,455 00	\$ 853,407 56	\$ 461,034 40

Vote 267 (and Vote 809, Supplementary Estimates) General Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	99,191 57	99,191 57	91,411 01
Other Pay-list Items	990 43	990 43	163 90
Printing and Stationery	6,000 00	6,000 00	4,474 88
Travelling Expenses	1,000 00	1,000 00	427 15
Sundries	2,000 00	2,000 00	685 44
	<u>\$ 109,182 00</u>	<u>\$ 109,182 00</u>	<u>\$ 97,162 38</u>

As of March 31, 1947, there were 35 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: A. D. P. Heeney, Clerk of the Privy Council, \$15,000; J. R. Baldwin, \$7,000; E. W. T. Gill, \$6,000; W. E. D. Halliday, \$3,900; A. M. Hill, \$4,800; E. Kearns, \$2,460; J. Matte, \$5,000; P. M. Pelletier, \$3,000; M. G. Roe, \$3,060; E. T. Souliers, \$2,700.

Travelling expenses of \$300 or over were paid to: A. D. P. Heeney, \$822.91 (charged to Department of External Affairs, Vote 49); E. W. T. Gill, \$360.70 (charged to Department of External Affairs, Vote 41).

GENERAL

Vote 268 (and Vote 810, Supplementary Estimates) Federal District Commission—	
Maintenance and improvement of grounds adjoining Government Buildings, Ottawa,	
and improvements to the Parkway System under the control of the Federal District	
Commission	405,800 00
Expenditures	\$ 405,799 99

Expenditures are payments to the Federal District Commission. The accounts of the Commission in respect of this service are audited by the Auditor General of Canada pursuant to the provisions of section 18, of the Federal District Commission Act, c. 55, 1927, and his report in this connection will be found in the Appendix to this section, see page S—8.

Federal District Commission—Maintenance of parks, parkways and plant, Ottawa and vicinity, under control of the Federal District Commission, c. 55, 1927, and c. 26, 1928. \$ 300,000 00

This is a statutory grant paid to the Federal District Commission under the provisions of the Federal District Commission Act, c. 55, 1927, and amendment, c. 26, 1928. The accounts of the Commission in respect of this service are audited by the Auditor General of Canada pursuant to the provisions of section 18 of the said Act and his report in this connection will be found in the Appendix to this section, see page S—8.

Vote 811 To provide for the expenses of the National Capital Planning Committee....	75,000 00
Expenditures	\$ 5,000 00

P.C. 1266, April 18, 1946, approved By-Law No. 28 of the Federal District Commission (enacted on March 8, 1946), providing for the formation of the National Capital Planning Committee. This Committee consists of seventeen members and is the permanent planning body for the National Capital District, the boundaries of which are defined by P.C. 5634, August 6, 1945.

Payment was made to the Federal District Commission.

Transfer from Vote 75, Unforeseen Expenses (Department of Finance).....	500 00
Expenditures	\$ 500 00

Expenditures were for travelling and other expenses of the Hon. Wishart McL. Robertson, as authorized by Treasury Board Minute, T.315917B., October 3, 1946.

DEMOBILIZATION AND RECONVERSION

Vote 589 (and Vote 691, Further Supplementary Estimates) Statutory Orders and Regulations—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	9,780 20	7,980 20	7,925 11
Other Pay-list Items	27 80	27 80	27 80
Printing and Stationery	17,800 00	19,600 00	18,764 56
	<u>\$ 27,608 00</u>	<u>\$ 27,608 00</u>	<u>\$ 26,717 47</u>

As of March 31, 1947, there were 5 salaried employees being paid from this account. H. E. Gauthier was receiving a salary at an annual rate of \$2,940 on that date.

Vote 590 (and Vote 934, Supplementary Estimates) Office of the Special Commissioner for Defence Projects in Northwest Canada

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	14,636 40	14,636 40	11,655 30
Other Pay-list Items	55 60	55 60	48 46
Printing and Stationery	1,000 00	1,000 00	371 04
Expenses of Office in Edmonton	3,000 00	3,000 00	2,534 56
Sundries	7,673 00	7,673 00	3,618 36
	<u>\$ 26,365 00</u>	<u>\$ 26,365 00</u>	<u>\$ 18,227 72</u>

By P.C. 5465 of August 7, 1945, L. H. Phinney was appointed Acting Special Commissioner for Defence Projects in Northwest Canada. His duties (as set forth in P.C. 3758 of May 6, 1943) are to supervise and co-ordinate the wartime activities of the various departments of the Government in that area and to provide for continuous and effective Canadian participation and co-operation with the United States in defence projects.

The services provided for by this vote were terminated during the fiscal year 1946-47.

As of March 31, 1947, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over at dates of separation (shown in parentheses) follows: W. J. Eveleigh, \$2,880 (Mar. 14); T. Hogg, \$2,700 (June 12); L. H. Phinney, \$6,360 (Nov. 16).

Travelling expenses of \$941.65 were paid to L. H. Phinney.

OPEN ACCOUNTS

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
War Savings Certificates—				
Federal District Commission	\$ 97 25	\$ 517 75	\$ 420 50	

Deductions from the salaries of employees of the Commission are credited to this account and cheques are drawn against it in favour of the Bank of Canada as the certificates become fully paid.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Unclaimed Cheques Suspense—				
Federal District Commission	\$ 68 60			\$ 68 60

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.

1946-47

PUBLIC ACCOUNTS

PART II

S

PRIVY COUNCIL OFFICE

APPENDIX

FEDERAL DISTRICT COMMISSION

(INCORPORATED UNDER THE FEDERAL DISTRICT COMMISSION ACT, 1927)

Balance Sheet as at March 31, 1947

ASSETS		LIABILITIES AND PROPRIETARY INTEREST	
Cash on Hand and in Banks.....	226,070 26	Liabilities	24,246 02
Investments:		Accounts Payable and Accrued Charges.....	
Dominion of Canada Bonds (Market Value		Receiver General of Canada, un-	
\$35,101.50), at par.....	35,000 00	expended funds provided from	
Canadian National Railway Bonds (Market		Government appropriations:	
Value \$20,200.00), at cost.....	20,136 00	Votes 268 and 810 (1946-47)	
Wright and Pontiac Telephone Company —		Schedule "D".....	138,782 09
2 shares, nominal value.....	1 00	Vote 811 (1946-47) Schedule	
		"E".....	1,894 35
Accounts and Rentals Receivable.....	3,913 30		140,676 44
Deduct: Provision for doubtful accounts.....	100 00		
	3,813 30	Accountable Advances, received from Government	
		departments and others, for improvement, and	
		maintenance of grounds, etc., Schedule "F"....	4,775 37
Inventories, as determined and certified by the		Deferred Revenue: Property rentals.....	
Management, at cost:			
House tools and small equipment.....	45,209 46	Proprietary Interest	
Slop and office supplies.....	20,292 24	Balance at April, 1946.....	5,942,947 58
Trees and shrubs in nursery.....	11,013 75	Deduct: Prior years' adjust-	
Movable park benches and snow fences.....	8,927 70	ments.....	
	85,443 15	Depreciation of Fixed Assets. 1,233,933 82	
Deferred Charges and Prepaid Expenses.....	1,142 01	Less: Other adjustments.....	1,231,843 99
Fixed Assets: at actual or estimated cost (less depreciation)			
Schedule "A".....	4,561,273 07	Add: Accretion during the year, Schedule	
		"B".....	4,711,103 59
			51,700 37
			4,762,803 96
			\$ 4,932,878 79

Approved on behalf of the Commission.

F. E. BRONSON,
Chairman.H. R. GRAM,
Secretary.

I have examined the accounts of the Federal District Commission for the year ended March 31, 1947, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Commission's affairs as at March 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

J. HOPKINSON,
Assistant Auditor General.

FEDERAL DISTRICT COMMISSION—Continued

Statement of Fixed Assets as at March 31, 1947

Description	Additions during the year (net)	Total at March 31, 1947 at actual or estimated cost	Depreciation to March 31, 1947	Depreciated Value
Land:				
Purchased and donated—				
Parks, driveways, etc.....	55,616 63	1,981,051 77		1,981,051 77
Gatineau Park.....	32,162 81	202,016 68		202,016 68
Held under lease or licence of occupation.....		1 00		1 00
	87,779 44	2,183,069 45		2,183,069 45
Roads and driveways.....		1,390,460 00	785,682 75	604,777 25
Bridges and approaches.....		940,331 95	290,503 04	649,828 91
Parks and boulevards, construction and development.....	3,216 35	846,147 15		846,147 15
Permanent park benches and parkway lighting system.....		163,567 00	64,102 72	99,464 28
Buildings.....		237,245 69	120,653 83	116,591 86
Machinery and equipment.....	16,882 19	60,320 91	20,976 53	39,344 38
Motor vehicles.....	5,015 93	29,545 67	11,972 15	17,573 52
Office furniture and fixtures.....	753 35	7,096 59	2,620 32	4,476 27
Totals.....	\$ 113,647 26	\$5,857,784 41	\$1,296,511 34	\$ 4,561,273 07

FEDERAL DISTRICT COMMISSION—Continued

Statement of Income and Expenditure and of Accretions to Proprietary Interest
for the year ended March 31, 1947

INCOME

Government of Canada:

Statutory Grant, authorized by Section 8 of the Federal District

Commission Act—

As amended by Chapter 27—1943..... 100,000 00

As amended by Chapter 51—1946..... 200,000 00

300,000 00

Appropriations—

Vote Received To be refunded Expendable

268 \$350,799 99 \$138,291 26 \$212,508 73

810 55,000 00 490 83 54,509 17

811 5,000 00 1,894 35 3,105 65

270,123 55

570,123 55

Other Income:

Rentals—equipment \$16,566.12, real estate and boathouse \$4,087.88..... 20,654 00

Interest..... 1,936 80

Supervision and overhead charges..... 7,419 97

Proceeds from sales of equipment..... 3,080 52

Recoveries for property damage..... 1,241 06

Miscellaneous, including materials and services sold..... 7,424 74

41,757 09

611,880 64

EXPENDITURE

Acquisition of property, maintenance of parks, parkways and plant, etc., Ottawa and vicinity, under the control of the Commission, Schedule "C"..... 350,333 20

Maintenance and improvements of grounds adjoining government buildings, Ottawa, and improvements to parkway system (including acquisition of property) under the control of the Commission, Schedule "D"..... 267,017 90

Expenses of the National Capital Planning Committee, Schedule "E"..... 3,105 65

620,456 75

Excess of Expenditure over Income..... \$ 8,576 11

ACCRETION TO PROPRIETARY INTEREST

Capital Expenditure from Income:

Fixed Assets—Schedule "C"..... 15,521 56

Schedule "D"..... 105,402 60

Schedule "E"..... 177 45

121,101 61

Inventories of supplies and equipment, increase from \$76,236.51 at March 31, 1946 to \$85,443.15 at March 31, 1947..... 9,206 64

Fixed Assets, omitted from previous inventories or formerly classified as "Loose tools and small equipment"..... 4,982 63

135,290 88

Deduct: Loss on fixed assets sold (net)..... 647 24

Depreciation for the year..... 74,367 16

75,014 40

60,276 48

Deduct: Excess of Expenditure over Income, as above..... 8,576 11

Total accretion for the year transferred to Balance Sheet..... \$ 51,700 37

FEDERAL DISTRICT COMMISSION—Continued

Statement of expenditure from the statutory grant, and from other income of the Commission, for acquisition of property and maintenance of parks, parkways and plant, etc., Ottawa and vicinity, under control of the Commission, for the year ended March 31, 1947, as approved by Order in Council P.C. 3761, September 17, 1947

OPERATING EXPENDITURE

Maintenance Expenses:

Nursery operations and idle greenhouse expense.....	11,140 74	
Equipment, repairs, gasoline, etc.....	21,681 57	
Miscellaneous expenses, taxes, legal fees, fuel, etc.....	2,100 46	
Mosquito control.....	3,200 00	
Other maintenance expenses.....	159,988 91	
		198,111 68

Administration—pro-rated..... 18,693 67

Retirement annuity for A. Stuart..... 3,000 00

219,805 35

Excess of expenditure over amount provided from Government of Canada appropriations 268 and 810—
re maintenance and improvement of grounds adjoining government buildings, Ottawa, and im-
provements to the parkway system (including acquisition of property), under the control of
the Commission, Schedule "D"..... 115,006 29

Total Operating Expenditure..... 334,811 64

CAPITAL EXPENDITURE

Land purchased:

Gatineau Park.....	10,900 00	
Parks, driveways, etc.....	1,107 46	
		12,007 46

Parks and boulevards, construction and development—

Rideau River Driveway development.....	781 51	
Western Entrance Driveway development.....	2,434 84	
		3,216 35

Machinery and equipment..... 75 00

Office furniture and fixtures..... 222 75

Total Capital Expenditure..... 15,521 56

Total Expenditure..... \$ 350,333 20

FEDERAL DISTRICT COMMISSION—Continued

Statement of expenditure from Government of Canada appropriations (Votes 268 and 810) for maintenance and improvement of grounds adjoining government buildings, Ottawa, and improvements to the parkway system (including acquisition of property), under the control of the Commission for the year ended March 31, 1947 as approved by Order in Council P.C. 3761, September 17, 1947

Operating Expenditure			
Contingencies and supplies.....	10,725	34	
Equipment and repairs.....	131	24	
Ordinary improvements, maintenance and service.....	133,984	06	
Gatineau Park maintenance.....	36,629	01	
Administration.....	9,458	23	
			190,927 88
Special Projects:			
Repainting Champlain and Minto Bridges and large buildings.....	2,508	74	
Reconstruction and resurfacing of walks and footpaths.....	12,209	74	
Resurfacing of driveways.....	19,964	49	
Reconstruction of curbs, walls, stairs, drains and water service lines.....	6,485	23	
Landscaping, grading, planting, pruning, etc.....	41,475	51	
			82,643 71
			273,571 59
Capital Expenditure			
Land purchased:			
Parks, driveways, etc.....	54,509	17	
Gatineau Park.....	21,262	81	
			75,771 98
Trucks and cars.....	14,802	91	
Power grass mowers, trailer and tandem roller, snow plows, etc.....	14,827	71	
			105,402 60
Accounts Payable			
Land purchased in 1944/45 (Gatineau Park).....			3,050 00
			382,024 19
Less, amount absorbed from statutory grant and other income, Schedule "C".....			115,006 29
Total Expenditure from Votes 268 and 810.....			\$ 267,017 90

SUMMARY OF ACCOUNT WITH THE RECEIVER GENERAL OF CANADA

	Received	Expenditure	To be refunded
Vote 268.....	350,799 99	212,508 73	138,291 26
Vote 810.....	55,000 00	54,509 17	490 83
	\$ 405,799 99	\$ 267,017 90	\$ 138,782 09

SCHEDULE "E"

Statement of expenditure from Government of Canada appropriation (Vote 811 \$75,000.00) to provide for the expenses of the National Capital Planning Committee

Operating Expenditure		
Staff salaries.....	1,562	50
Travelling expenses.....	564	94
Office supplies and services.....	382	93
Supervision and overhead.....	417	83
		2,928 20
Capital Expenditure		
Office furniture and fixtures.....		177 45
Total Expenditure.....		\$ 3,105 65

SUMMARY OF ACCOUNT WITH THE RECEIVER GENERAL OF CANADA

Amount received.....	5,000 00
Deduct: Expenditure as above.....	3,105 65
Unexpended balance to be refunded.....	\$ 1,894 35

FEDERAL DISTRICT COMMISSION—Concluded

Statement of Accountable Advances received from Government Departments and Others for Improvement and Maintenance of Grounds, etc.
Year ended March 31, 1947

	Total	Department of								Mosquito Control Campaign	Ottawa Civic Hospital	Bank of Canada	R.C.M.P. Research Office	National Research Council	Snow-plowing General Park	Lord Elgin Hotel	Central Canada Exhibition
		Veterans Affairs		Public Works		National Defence		Agriculture									
		\$	cts.	\$	cts.	\$	cts.		\$								
Balance at April 1, 1946.....	13,742 76	9,134 46	1,810 93	322 29					1,544 93	113 48	113 15		1,481 75	536 00			
<i>Deduct:</i> 1945-46 advances refunded during 1946-47.....	12,853 04	9,171 00	1,875 00	322 29									1,481 75				
	889 72	36 54	67 07														
Advances received during the year.....	60,540 66	17,061 07	18,656 04		1,300 00	3,066 03	6,300 00	7,350 57	3,213 15	42 00			1,452 00	776 00	579 80	750 00	
Total available for the year 1946-47.....	61,430 38	17,024 53	18,583 97		1,300 00	3,066 03	7,844 93	7,237 12	3,100 00	42 00			1,452 00	445 00	579 80	750 00	
<i>Deduct:</i> —Expenditures during the year for—	57,876 53	15,406 58	16,843 68		\$1,300 00	\$3,066 03	6,989 78	7,894 97	3,269 63	436 04			1,427 60	\$445 00	504 37	292 85	
account of 1946-47.....	10 01							10 01									
1947-48.....																	
Unexpended Balance at March 31, 1947:		1,557 95	1,745 29				855 15						24 40			75 43	517 15
to be refunded ...	4,775 37																
Over-expenditures to be recovered...	1,281 58																
	3,543 84							667 86	162 63	394 04							

1946-47
PUBLIC ACCOUNTS

PART II

T

PUBLIC ARCHIVES

Details of
REVENUES AND EXPENDITURES

PUBLIC ARCHIVES

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	\$ 148,906 09	Ordinary	\$ 22 00

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
Refunds of Previous Years' Expenditures	\$ 22 00	

Certified correct.

G. LANCOTOT,
Dominion Archivist.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
T-3	269 } 645 } 74 }	General Administration and Technical Services.	149,899 05	147,776 09	126,876 69
SUPERANNUATION AND RETIREMENT BENEFITS					
T-3		Stat. Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	1,130 00	1,130 00	
		Total Ordinary	\$ 151,029 05	\$ 148,906 09	\$ 126,876 69

Vote 269 (and Vote 645, Further Supplementary Estimates) General Administration and Technical Services

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	117,520 00	117,520 00	117,520 00
Other Pay-list Items	1,677 00	1,677 00	1,440 34
Allotted from Vote 74, Salaries, etc.	9,682 05*	9,682 05	9,682 05
A Printing and Stationery	7,700 00	7,700 00	7,421 17
B Travelling Expenses	4,500 00	5,400 00	3,982 65
Purchase and Copying of Books, Papers, Manuscripts, Pictures, Maps, etc.	2,500 00	1,600 00	1,563 55
C Sundries	6,320 00	6,320 00	6,166 33
	<u>\$ 149,899 05</u>	<u>\$ 149,899 05</u>	<u>\$ 147,776 09</u>

* This vote was supplemented by a transfer of this amount from Vote 74, Department of Finance under authority of Treasury Board Minute, T.325138B, March 4, 1947.

Administrative expenses of Offices in London, England, and Paris, France (re-opened in June, 1946) were charged to this vote.

As at March 31, 1947, there were 57 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: G. Lanctot, Dominion Archivist, \$10,000; G. W. Bailey, \$2,700; C. Beaudoin, \$2,700; A. Beaulieu, \$2,700; J. C. O. Bertrand, \$2,700 (Nov. 1); L. Brault, \$3,300; P. Brunet, \$3,900; J. Cote, \$2,460; C. J. Dewar, \$2,700; N. Fee, \$5,040; L. Forest, \$2,400; F. W. Gibson, \$3,660; D. G. Godfrey, \$3,000 (Dec. 1); J. F. Kenney, \$4,440 (June 4); R. LaRoque, \$3,240; S. Marion, \$4,080; J. E. Noble, \$2,580; J. S. Patrick, \$2,820; A. J. H. Richardson, \$2,700; O. St. Amour, \$2,400; K. Scobie, \$2,400; N. Storey, \$3,060; F. W. Thompson, \$2,580; L. Vezina, \$2,400.

A Payments were made to the Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to G. Lanctot, \$2,588.49; R. LaRoque, \$917.93.

C Final settlement of all claims and obligations arising out of the loss of clothing, property and effects as a result of the German invasion of France was made from this allotment (authorized by P.C. 6/1450, February 24, 1942). R. LaRoque received \$4,000 and S. Routier \$570.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 1,130 00

1946-47

PUBLIC ACCOUNTS

PART II

U

DEPARTMENT OF PUBLIC PRINTING
AND STATIONERY

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PUBLIC PRINTING AND STATIONERY

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	\$ 292,889 21	Ordinary	\$ 269,199 61

Receipts and Disbursements—Open Accounts

[2] Departmental Working Capital		[12] Deferred Credits	(Dr.) \$ 24 18
Advances	\$ 59,667 13		

NOTE.—Where there have been both receipts and disbursements affecting the above accounts the net amount only is shown. For details see page U—5.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Proceeds from Sales	268,372 60	259,206 45
B Refunds of Expenditure	827 01	1,206 36
Total Ordinary	\$ 269,199 61	\$ 260,412 81

Details

Ordinary Revenue—		
A Proceeds from Sales:		
Canada Gazette—Subscriptions, copies and advertising	52,474 96	41,925 13
Sale of Publications:		
Parliament and Departments	32,096 14	34,944 52
General Public	129,911 40	91,448 88
Waste paper contract	21,225 00	22,025 00
The sale of waste paper was made to Betcherman Iron and Metal Co., Ltd., Ottawa, under an annual contract approved by the Governor in Council.		
Sale of discarded equipment, etc.	88 24	247 13
Surplus on operation of Printing Branch	32,576 86	
Surplus on operation of Stationery Branch		68,615 79
	268,372 60	259,206 45
B Refunds of Previous Years' Expenditures	827 01	1,206 36
Total Ordinary	\$ 269,199 61	\$ 260,412 81

Certified correct.

EDMOND CLOUTIER,
King's Printer.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
U-3	270	Departmental Administration.....	40,490 00	37,715 50	36,762 67
U-3	271	Printing, Binding and Distributing the Annual			
	812	Statutes.....	15,000 00	14,589 82	14,010 31
	272				
U-3	813	Canada Gazette.....	65,089 00	60,067 19	48,965 79
	646				
U-4	273	Plant, Equipment and Replacements.....	30,000 00	23,241 31	18,361 03
	814				
U-4	274	Distribution of Official Documents.....	55,490 00	55,276 75	49,756 44
	275	Printing and Binding Official Publications for sale			
U-4	815	and distribution to Departments and the Public.	100,000 00	99,999 97	67,492 07
	647				

SUPERANNUATION AND RETIREMENT BENEFITS

U-4	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	1,998 67	1,998 67	2,788 66
		Total Ordinary.....	\$ 308,067 67	\$ 292,889 21	\$ 238,136 97

Vote 270 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	30,740 00	30,090 00	27,858 59
Travelling Expenses	1,000 00	1,000 00	612 94
Printing and Stationery	7,250 00	6,900 00	6,778 55
Sundries	1,500 00	2,500 00	2,465 42
	\$ 40,490 00	\$ 40,490 00	\$ 37,715 50

As of March 31, 1947, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. E. Cloutier, King's Printer and Controller of Stationery, \$10,000; Y. Fortin, \$3,600; F. Howe, \$2,880; R. E. A. Vary, \$2,820.

Vote 271 (and Vote 812, Supplementary Estimates) Printing, Binding and Distributing the Annual Statutes	15,000 00
Expenditures	\$ 14,589 82

The expenditures were incurred for printing, binding and distributing copies of Acts of Parliament: 1st session, 20th Parliament, 1945 (balance of charge), English, \$1,263.02; French, \$248.89; 2nd session, 20th Parliament, 1946, English 3,950, \$8,578.98; French 600, \$4,061.96; and binding only, 618 copies, \$436.97.

Vote 272 (and (a) Vote 813, Supplementary Estimates; (b) Vote 646, Further Supplementary Estimates) Canada Gazette

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	5,729 00	5,729 00	5,725 24
A Printing and Binding	59,360 00	59,360 00	54,341 95
	\$ 65,089 00	\$ 65,089 00	\$ 60,067 19

As of March 31, 1947, there were 2 salaried employees being paid from this account, viz, J. L. A. Boyer, \$3,120; L. P. Michaud, \$2,700.

A The work of printing and binding the *Canada Gazette* was executed by the Printing Branch of the Department.

Vote 273 (and Vote 814, Supplementary Estimates) Plant, Equipment and Replacements

	Estimates	Allotments	Expenditures
Equipment and Supplies	28,200 00	28,200 00	23,094 99
Freight, Duty, etc.	1,800 00	1,800 00	146 32
	<u>\$ 30,000 00</u>	<u>\$ 30,000 00</u>	<u>\$ 23,241 31</u>

This vote was provided to cover the cost of replacements of the printing plant and equipment in the Printing Bureau. An amount of \$5,842.20 was paid to Sears, Limited, Montreal.

Vote 274 Distribution of Official Documents

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	43,953 00	40,153 00	40,123 29
Other Pay-list Items	167 00	167 00	165 14
Delivery and Mechanical Supplies and Char Service	1,500 00	2,000 00	1,999 30
Printing and Stationery	3,600 00	4,800 00	4,704 86
Mechanical and Shipping Services	5,070 00	4,570 00	4,564 58
Sundries	1,200 00	3,800 00	3,719 53
	<u>\$ 55,490 00</u>	<u>\$ 55,490 00</u>	<u>\$ 55,276 75</u>

This vote was provided to cover the costs of distribution of the official publications of Parliament and the Government Departments as authorized by the Public Printing and Stationery Act, c. 162, R.S.

As of March 31, 1947, there were 23 salaried employees being paid from this account. E. J. Larochelle was receiving a salary at an annual rate of \$2,940 on that date.

Vote 275 (and (a) Vote 815, Supplementary Estimates; (b) Vote 647, Further Supplementary Estimates) Printing and Binding Official Publications for sale and distribution to Departments and the Public

	Estimates	Allotments	Expenditures
Printing, etc., for free distribution	7,700 00	7,700 00	7,700 00
Printing, etc., for sale	92,300 00	92,300 00	92,299 97
	<u>\$ 100,000 00</u>	<u>\$ 100,000 00</u>	<u>\$ 99,999 97</u>

The printing and binding of the various publications was done by the Printing Branch of the Department, under the authority of the Public Printing and Stationery Act, c. 162, R.S. The publications are stocked in the Printing Bureau for distribution and sale.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 1,998 67

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	3,745 05	1,275 94
Previous Years—Collectable	552 31	431 38
—Uncollectable	8,562 64	8,562 64
	<u>\$ 12,860 00*</u>	<u>\$ 10,269 96*</u>

*Exclusive of accounts referred to in the Open Accounts.

OPEN ACCOUNTS

[2] Departmental Working Capital Advances

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
King's Printer Advance—Printing	869,657 28	6,303,860 50	6,281,353 94	892,163 84
King's Printer Advance—Stationery ...	176,715 89	4,114,252 33	4,077,091 76	213,876 46*
	<u>\$ 1,046,373 17</u>	<u>\$ 10,418,112 83</u>	<u>\$ 10,358,445 70</u>	<u>\$ 1,106,040 30</u>

*This advance is temporarily impaired by an amount of \$21,765.99 which is the excess of expenditures over revenues on the year's operations of the Stationery Branch and which amount has been carried forward to 1947-48 (see statement of operations of Stationery Branch).

The Public Printing and Stationery Act, c. 162, R.S., as amended, authorizes advances from Consolidated Revenue Fund to the King's Printer, not exceeding \$2,000,000, "to enable him to purchase material for the execution of orders given or requisitions made under the provisions of the Act, and to pay the wages of workmen engaged in the execution of such orders or requisitions".

It is the practice of the King's Printer to add a percentage to the cost of the stationery purchased to offset the cost of operation and this charge is reflected in selling prices; in the Printing Branch the charge for work done is made on a unit price basis for the various classes of work executed. The cost of light, heat, power, telephone services, etc., paid by the Department of Public Works, is not taken into account.

From the closing balance of \$1,106,040.30 shown above must be deducted the sum of \$42,642.62 representing amounts due the King's Printer at the close of the fiscal year, and which are allowed as deductions under section 38 (as amended) of the Act in determining net advances outstanding.

The following is a statement of the operations for the year as shown in the King's Printer Advance Account:

PRINTING BRANCH				
Work executed for Departments and other governments.....	6,260,001 87			
Sundry sales	295 97			
				6,260,297 84
Cost of Goods sold:				
Inventory April 1, 1946.....	794,844 39			
*Salaries, \$268,463.47; wages of prevailing rates staff, \$1,139,770.17.....	1,408,233 64			
*Paper, printing material, etc.....	1,786,978 11			
*Printing, binding, lithographing, etc., done outside the Department	2,804,440 11			
Accounts payable	205,945 26			
		3,010,385 37		
Office printing, stationery and other expenditures	65,686 52			
		7,066,128 03		
Less: Inventory March 31, 1947.....	851,593 03			
				6,214,535 00
Excess of Revenues over Expenditures.....				45,762 84
Less: Excess of Expenditures over Revenues carried forward from 1945-46.....				13,185 98
Net Excess of Revenues over Expenditures (transferred to Ordinary Revenue)				<u>\$ 32,576 86</u>
STATIONERY BRANCH				
Cost of goods sold:				
Inventory April 1, 1946.....	165,390 64			
*Salaries \$151,949.31; wages of prevailing rates staff \$6,820.55.....	158,769 86			
Materials and supplies.....	3,939,387 80			
*Office printing, stationery and other expenditures.....	16,091 67			
		4,279,642 97		
Less: Inventory March 31, 1947.....	190,038 66			
				4,089,604 31
Stationery sold to departments and other governments.....				4,067,838 32
Excess of Expenditures over Revenues carried forward to 1947-48.....				<u>\$ 21,765 99</u>

*Certain details of these items are shown at the end of this section.

Certified correct.

EDMOND CLOUTIER,
King's Printer.

The stock of stationery, printing materials and supplies in store, was checked, under my direction, with the quantities purchased and supplied, as required by section 35 (2) of the Public Printing and Stationery Act, Chap. 162, R.S., 1927.

WATSON SELLAR,
Auditor General.

At the close of the year, accounts totalling \$42,642.62, of which \$40,570.81 was for printing and \$2,071.81 for stationery, were due the King's Printer as follows: Canadian Broadcasting Corporation, \$993.33; Department of External Affairs, \$3,813.04; House of Commons, \$23,675.42; Inspection Board of Canada, \$277.47; Department of Justice, \$595.38; Department of Labour, \$6.76; Department of Mines and Resources, \$52.18; Department of National Defence, \$255.62; National Film Board, \$447.10; National Harbours Board, \$1,540.22; Department of National Health and Welfare, \$3,202.48; National Research Council, \$6,826.26; Department of National Revenue, \$16.37; Department of Public Works, \$3.23; Department of Trade and Commerce, \$906.21; Wartime Prices and Trade Board, \$31.55.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Pay-list Deductions—				
Public Printing and Stationery	\$ 38 18	\$ 124,027 13	\$ 124,002 95	\$ 14 00

Deductions for War Savings Certificates, Canada Savings Bonds, and superannuation, from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned.

The closing balance represents over-deductions for War Savings Certificates, and will be refunded to the employees concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Unclaimed Cheques Suspense—Public Printing and Stationery	\$ 25 50			\$ 25 50

All cheques, except those drawn against Open Accounts which remain undelivered six months subsequent to the date of their issue are credited to this account pending claims therefor.

Details of King's Printer Advance Account

As of March 31, 1947, there were 243 salaried employees being paid from this account, (prevailing rates staff not included). Those receiving salaries at annual rates of \$2,400 or over on that date are listed below.

	Salary rate		Salary rate		Salary rate
Baldwin, C. J.....\$	3,300 00	Drever, G.....	2,880 00	Latendresse, J. P. E.	3,000 00
Bambrick, A. T.....	2,880 00	Driscoll, J. W.....	4,200 00	LeFeuvre, S. G.....	2,520 00
Bambrick, E. F.....	3,000 00	Elliott, R. J.....	2,520 00	Mahoney, J. M.....	4,500 00
Bolger, J. J.....	2,580 00	Evraire, J. E. A.....	2,580 00	Mahoney, W. L.....	2,520 00
Boudreault, J. C. A.	2,520 00	Farrell, F. M.....	3,000 00	Marquis, J. A. R.....	2,460 00
Byrne, J. H.....	3,420 00	Gay, P. A.	4,920 00	Martin, W. D.....	2,520 00
Byron, F. W.....	3,000 00	Hague, W. R.....	2,880 00	McCann, D.....	2,880 00
Cairncross, J.....	3,000 00	Hamilton, R. G.....	2,880 00	McCartney, S.....	3,300 00
Carson, J.....	2,880 00	Hamilton, W.....	3,600 00	Parker, T. A.....	3,000 00
Catellier, J. P. L.....	3,600 00	Hebert, O. R.....	2,880 00	Pelton, L. A.....	3,600 00
Charette, O.....	3,000 00	Hewton, F. A.....	2,880 00	Quirouette, J. L. A.	3,000 00
Cole, H.....	2,520 00	Huntley, G. W.....	2,880 00	*Rothwell, B. E.....	3,000 00
Cowtan, A. C.....	3,600 00	Keane, M. E.....	3,120 00	Rowe, F. R.....	2,520 00
Degagne, J. A.....	3,000 00	Lacoste, A.....	2,880 00	Roy, J. A. A.....	2,520 00
Desrosiers, J. E.....	3,000 00	Lamb, G. F.....	3,120 00		

*This employee was paid, in addition to his salary, a special allowance of \$328.21 for supervision of staff on night shift.

Paper, printing material, etc., purchased for the Printing Branch, amounted to \$1,786,978.11. Suppliers receiving \$5,000 or over: Alliance Paper Mills, Ltd., Merriton, \$66,401.14; Barber-Ellis of Canada, Ltd., Toronto, \$53,989.52; J. R. Booth, Ltd., Ottawa, \$17,750.86; Brown Brothers, Ltd., Toronto, \$13,139.36; Canada Envelope Co., Montreal, \$27,498.46; Canada Paper Co., Montreal, \$98,064.73; Canadian International Paper Co., Montreal, \$8,012.26; Canadian Linotype, Ltd., Toronto, \$5,424.54; Le Comptoir National Engr., Montreal, \$44,500.58; W. V. Dawson, Ltd., Montreal, \$23,249.03; Dominion Envelope Co., Ltd., Toronto, \$15,083.72; Don Valley Paper Co., Ltd., Toronto, \$57,695.87; E. B. Eddy Co., Hull, \$301,288.19; W. J. Gage & Co., Ltd., Toronto, \$50,412.12; Globe Envelopes, Limited, Toronto, \$60,161.10; Gummed Papers, Ltd., Brampton, \$11,471.80; A. Kimball, Ltd., Toronto, \$6,169.65; Litho-Print, Ltd., Toronto, \$17,321.82; Luskett Loose Leaf Ltd., Toronto, \$7,751.16; MacDonell & Conyers, Ltd., Ottawa, \$5,993.07; Provincial Paper Limited, Toronto, \$144,169.78; Rolland Paper Co., Ltd., Montreal, \$239,267.02; St. Maurice Valley Paper Co., Ltd., Montreal, \$29,721.79; Howard Smith Paper Mills, Ltd., Montreal, \$328,630.57; Southam Press, Montreal, \$7,113.19; Standard Paper Box, Ltd., Montreal, \$9,613.93; Whyte-Hooke Paper Co., Ltd., Toronto, \$8,478.03.

Printing, binding, lithographing, etc., done outside the Printing Bureau amounted to \$2,804,440.11. Suppliers receiving \$5,000 or over: Acton Press, Ltd., St. Catharines, \$17,723.02; Alger Press, Ltd., Oshawa, \$86,838.81; Alter Printed Products, Toronto, \$17,395.25; Associated Advertising Agencies, Toronto, \$25,355.01; Atlas Press, Ltd., Montreal, \$10,082.45; Benallack Press, Ltd., Montreal, \$216,821.98; Bomac Electrotype Co., Ltd., Ottawa, \$10,160.52; Boulanger, Inc. Montreal \$30,283.40; Brigidens, Ltd., Toronto, \$17,396.73; Bryant Press, Ltd., Toronto, \$11,376.51; Business Systems, Ltd., Toronto, \$88,669.93; Canadian Bank Note Co., Ltd., Ottawa, \$27,593.10; Canadian Nashua Paper Co., Ltd., Peterborough, \$49,903.79; Canadian Printing and Lithographing Co., Ltd., Montreal, \$32,084.36; Charrier & Dugal, Ltée., Quebec, \$14,215.64; Clen-Mathers Press, Ltd., Montreal, \$15,889.75; Cockfield Brown & Co., Ltd., Montreal, \$25,566.78; Copeland-Chatterton, Ltd., Brampton, \$31,019.17; Copp Clark Co., Ltd., Toronto, \$11,034.86; R. L. Crain, Ltd., Ottawa, \$337,242; Davis-Lisson, Ltd., Hamilton, \$5,934.07; Desbarats Printing Co., Ltd., Montreal, \$6,524.24; Dominion Blank Book Co., Ltd., St. Johns, Quebec, \$10,548.36; Dominion Loose Leaf Co., Ltd., Ottawa, \$4,687.07; Federated Press, Ltd., Montreal, \$233,861.76; Herald Press, Ltd., Montreal, \$19,172.62; International Business Machines Co., Ltd., Toronto, \$15,286.98; Legge Press (Canada), Ltd., Ottawa, \$8,829.66; Litho-Print, Ltd., Toronto, \$13,358.20; La Lithographie du St. Laurent, Ltée., Montreal, \$19,070.79; John Lovell & Son, Ltd., Montreal, \$78,725.89; Lowe-Martin Co., Ltd., Ottawa, \$17,640.88; MacMillan Office Appliances Co., Westboro, Ont., \$10,155.75; Meco, Ltd., Montreal, \$13,929.14; Mercury Press, Ltd., Montreal, \$66,177.64; Metcalfe-Robinson Printing Service, Ltd., Montreal, \$6,300.03; Might Directories, Ltd., Montreal, \$6,966.05; Miller Lithographic Co., Ltd., Toronto, \$9,257.41; Miln-Bingham Print-Craft, Ltd., Toronto, \$6,304.92; Montreal Lithographing Co., Ltd., Montreal, \$6,762; Moore Business Forms, Ltd., Toronto, \$149,751.46; Mortimer, Ltd., Ottawa, \$93,602.76; Mutual Press, Ltd., Ottawa, \$17,480.30; National Printers, Ltd., Ottawa, \$19,271.04; La Cie de Publications "Le Nouvelliste", Ltée., Trois-Rivières, \$16,317.31; Offset Print & Litho, Ltd., Toronto, \$28,580.66; L'Opinion, Ltée., Hull, \$8,194.14; Ottawa Photo Engraving Co., Ltd., Ottawa, \$7,404.04; La Patrie Publishing Co., Ltd., Montreal, \$113,697.43; Photo Engravers & Electrotypes, Ltd., Toronto, \$19,183.94; Photogelatine Engraving Co., Ltd., Toronto, \$11,549.19; Printers Guild, Ltd., Pickering, \$12,286.94; Le Progres de Hull, Ltée., Hull, \$7,860.08; Provincial Printing Co., Montreal, \$9,065.81; Provincial Publishing Co. Ltd., Montreal, \$5,593.45; Rapid Grip & Batten, Ltd., Montreal, \$7,032.18; Regal Press, Ltd., Montreal, \$16,712.56; Reid Press, Ltd., Hamilton, \$8,334.71; Remington Rand, Ltd., Toronto, \$12,210.80; Robson Printers, Ltd., Montreal, \$5,962.60; Rolph-Clark-Stone, Ltd., Toronto, \$9,571.22; Ronalds Co., Ltd., Montreal, \$62,793.60; Rous & Mann Press, Ltd., Toronto, \$5,754.35; Runge Press Ltd., Ottawa, \$63,597.59; Sampson-Matthews, Ltd., Toronto, \$10,435.02; Saturday Night Press, Toronto, \$5,548.01; Le Soleil, Ltée., Quebec, \$19,869.21; Southam Press, Montreal, \$31,049.59; Standard Photo Engravers, Ltd., Montreal, \$8,871.56; Thérien Frères, Ltée., Montreal, \$6,142.08; Todd Sales, Ltd., Toronto, \$5,215; Tremblay & Dion, Quebec, \$14,719.51; La Tribune, Ltée., Sherbrooke, \$11,371.44; Victoria Press, Ltd., Montreal, \$7,254.23; Villenaire Frères, Montreal, \$9,358.26; Woodward Press, Inc., Montreal, \$11,883.04.

The value of materials and supplies acquired for the Stationery Branch was \$3,939,387.80, including the sum of \$94,297.68 representing the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction. Suppliers receiving \$5,000 or over: Acme Carbon & Ribbon Co., Ltd., Toronto, \$22,565.38; Acme Office Supplies, Ltd., Ottawa, \$49,999.93; Addressograph-Multigraph of Canada, Ltd., Toronto, \$156,797.90; Librairie Beauchemin, Ltée., Montreal, \$13,664.59; The Beauregard Press, Ottawa, \$29,987.39; Bostitch Canada, Ltd., Montreal, \$35,012.42; The Brown Brothers, Ltd., Toronto, \$52,416.61; Budge Carbon Paper Mfg. Co., Ltd., Montreal, \$39,200.22; Buell Typewriter Agencies, Halifax, \$7,904.60; Buntin, Gillies & Co., Ltd., Hamilton, \$13,006.34; Burroughs Adding Machine of Canada, Ltd., Ottawa, \$46,845.09; Canada Carbon & Ribbon Co., Ltd., Toronto, \$24,950.70; Canada Law Book Co., Ltd., Toronto, \$5,039.34; Canada Paper Co., Montreal, \$15,593.20; Canadian Kodak Sales, Ltd., Toronto, \$48,688.87; Canadian National Railways, Ottawa, \$18,236.77; Canadian National Railways, Express Dept., Ottawa, \$11,571.05; Canadian Pacific Railway Co., Ottawa, \$6,782.98; Capital Carbon & Ribbon Co., Ltd., Eastview, \$54,255.87; Hugh Carson Co., Ltd., Ottawa, \$17,125.09; The Chas. Chapman Co., London, \$5,593.01; Clark & Stewart Co., Ltd., Vancouver, \$8,612.33; (Le) Comptoir National Engr., Montreal, \$5,821.90; The Continental Paper Products, Ltd., Ottawa, \$8,577.27; Copp Clark Co., Ltd., Toronto, \$5,396.54; R. L. Crain, Ltd., Ottawa, \$26,175.27; Cutting, Ltd., Toronto, \$16,189.31; Richard De Boo, Ltd., Toronto, \$9,038.50; Dennison Manufacturing Co. of Canada, Ltd., Drummondville, \$9,449.06; Derrett, Ltd., Toronto, \$16,294.45; Dictaphone Corporation, Ltd., Toronto, \$32,113.57; Ditto of Canada, Ltd., Toronto, \$34,686.77; Dixon Pencil Co., Ltd., Newmarket, \$24,159.18; Dominion Carbon & Stencil Supply, Winnipeg, \$5,350.54;

Dominion Duplicators, Ltd., Toronto, \$19,079.29; Dominion Loose Leaf Co., Ltd., Ottawa, \$40,048.61; Dominion Paper Co., Montreal, \$10,632.72; Dominion Textile Co., Ltd., Montreal, \$7,179.15; Don Valley Paper Co., Ltd., Toronto, \$18,862.01; Doon Twines, Ltd., Kitchener, \$83,473.80; Eagle Pencil Co. of Canada, Ltd., Toronto, \$26,205.58; Eberhard Faber Pencil Co., Ltd., Toronto, \$5,595.21; E. B. Eddy Co., Hull, \$113,825.27; Thomas A. Edison of Canada, Ltd., Toronto, \$24,340.73; Elliott Addressing Machine Co. of Canada, Ltd., Montreal, \$8,478.68; Evans & Kert, Ltd., Ottawa, \$43,042.62; Federal Typewriter Co., Ltd., Ottawa, \$48,065.46; Felt & Tarrant, Ltd., Toronto, \$5,104.81; W. J. Gage & Co., Ltd., Toronto, \$39,039.20; D. Gestetner (Canada), Ltd., Ottawa, \$107,054.72; Ginn & Co., Toronto, \$12,087.33; Gummed Papers, Ltd., Brampton, \$5,206.92; J. M. Hill, Ottawa, \$18,406.77; Hutchings & Patrick, Ltd., Ottawa, \$14,237.48; Imperial Typewriters of Canada, Ottawa, \$54,627.48; Instruments, Ltd., Ottawa, \$23,032.90; International Business Machines Co., Ltd., Toronto, \$136,264.68; Keuffel & Esser Co., Montreal, \$28,745.94; John Lovell & Son, Ltd., Montreal, \$5,005.73; Lowe-Martin Co., Ltd., Ottawa, \$94,202.42; MacMillan Office Appliances Co., Westboro, \$35,510.55; Marchant Calculators, Ltd., Toronto, \$17,872.69; Thomas E. Mason, Montreal, \$10,480.05; McFarlane, Son & Hodgson, Ltd., Montreal, \$28,817.48; A. Crombie McNeill & Co., Ltd., Ottawa, \$12,895.30; Might Directories, Ltd., Toronto, \$6,126.17; Office Appliances, Ltd., Ottawa, \$34,262.79; The Office Specialty Mfg. Co., Ltd., Newmarket, \$98,443.61; The Ontario Hughes Owens Co., Ltd., Ottawa, \$75,733.82; Ottawa Paper Box Co., Ltd., Ottawa, \$5,909.73; Ottawa Typewriter Co., Ltd., Ottawa, \$68,654.41; Peerless Carbon & Ribbon Co., Ltd., Toronto, \$77,419.83; Leonard A. Philip & Co., Toronto, \$10,070.41; Photostat Corporation, Toronto, \$19,214.74; O. H. Pierce, Toronto, \$6,549.48; J. E. Poole Co., Ltd., Toronto, \$8,760.55; H. H. Popham & Co., Ltd., Ottawa, \$5,824.58; Pritchard-Andrews Co. of Ottawa, Ltd., \$16,891.50; Provincial Paper, Ltd., Toronto, \$10,337.92; J. Frank Raw Co., Ltd., \$11,831.37; Remington Rand, Ltd., Toronto, \$227,112.84; Rolland Paper Co., Ltd., Montreal, \$146,817.56; Ronco Co. of Canada, Ltd., Toronto, \$73,429.95; Rotaprint Co. of Canada, Ltd., Ottawa, \$8,449.57; Seeley Systems Corporation, Ltd., Toronto, \$57,611.44; Shipping Containers Ltd., Montreal, \$5,267.55; Howard Smith Paper Mills, Ltd., Montreal, \$122,243.67; Southam Press, Montreal, \$19,597.18; Steel Equipment Co., Ltd., Pembroke, \$5,745.61; Lawrence P. Stephen, Ottawa, \$47,426.24; Thorburn & Abbott, Ltd., Ottawa, \$51,034.46; Underwood, Ltd., Ottawa, \$87,611.74; Underwood, Ltd., Toronto, \$16,651.31; John Underwood & Co., Toronto, \$9,588; Venus Pencil Co., Ltd., Toronto, \$18,472.65; Visible Records, Ltd., Scarborough, \$7,613.25; Visirecord of Canada, Ltd., Toronto, \$15,992.86; Warwick Bros. & Rutter Ltd., Toronto, \$6,317.22; J. C. Wilson, Ltd., Montreal, \$14,347.45; G. H. Woods Co., Ltd., Toronto, \$8,976.37.

1946-47
PUBLIC ACCOUNTS

PART II
V

DEPARTMENT OF PUBLIC WORKS

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PUBLIC WORKS

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	26,359,878 19	Ordinary	1,105,518 14
Demobilization and Reconver- sion	3,650,790 42	Special Receipts	170,720 40
	<u>\$ 30,010,668 61</u>		<u>\$ 1,276,238 54</u>

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts	661,173 66
[13] Sundry Suspense Accounts	22 31
	<u>\$ 661,195 97</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page V-65.

REVENUES

Comparative Summary

	1946-1947	1945-1946
Ordinary Revenue—		
A Privileges, Licences and Permits	308,662 43	177,514 52
B Proceeds from Sales	3,376 63	2,261 42
C Services and Service Fees	741,089 89	657,477 01
D Refunds of Expenditure	52,041 70	45,617 27
E Miscellaneous	347 49	460 61
Total Ordinary	1,105,518 14	883,330 83
Special Receipts—		
F Refunds of Previous Years' War and Demobilization Expenditures	170,720 40	266,388 86
Grand Total	<u>\$1,276,238 54</u>	<u>\$1,149,719 69</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Ferry privileges	452 00
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Rentals of:

Kingston, Ont., dry dock	9,025 00
Public buildings and sites	286,386 81
Sundry telegraph lines and offices	138 00
Sundry works, water lots, etc.	12,660 62

308,662 43

B Proceeds from Sales:

Sales of moveables, furniture, fittings, lumber, scrap, etc.	1,876 63
Sales of real estate	1,590 00

3,376 63

C Services and Service Fees:

Commission from telephone booths in public buildings	20,074 20
Earnings of floating plant	13,022 20
Earnings of dry docks, etc.—	
Champlain dry dock, Lauzon, Que.	71,065 00
Lorne dry dock, Lauzon, Que.	26,650 00
Repair slip, Selkirk, Man.	1,547 20
New dry dock, Esquimalt, B.C.	141,399 04
Old dry dock, Esquimalt, B.C.	10,972 00

Earnings of telegraph and telephone lines—

Bay of Fundy	2,557 55
Cape Breton	11,708 81
Escuminac	2,327 17
Magdalen Islands	5,165 45
Maniwaki-Sté. Thérèse de Gatineau	120 30
Quebec District	53,697 72
Killarney	529 99
Pelée Island	631 40
Saskatchewan-Alberta	54,286 60
Vancouver Island	83,903 84
Yukon and B.C. Northern	213,382 05
Water collections, William Head, B.C., pipe-line	408 89
Work done by Photographic Branch	25,490 78
Sundries	2,149 70

741,089 89

52,041 70

D Refunds of Previous Years' Expenditures

E Miscellaneous:

Damages to Government Property	93 60
Sundry receipts	253 89

347 49

Total Ordinary

1,105,518 14

Special Receipts—

F Refunds of Previous Years' War and Demobilization Expenditures: Refunds from: Ottawa Light, Heat & Power Co., Ltd., being overcharge for electricity supplied to Temporary Building No. 7, Sussex St., from September 3, 1942 to April 1, 1946, \$6,233.80; War Assets Corporation for rental of space, etc., in buildings located outside Ottawa, for six months ending March 31, 1946, \$12,163.25; Inspection Board of the United Kingdom and Canada for furniture and services from April 1, 1945 to March 31, 1946, \$151,987.34; sundries, \$336.01

170,720 40

Grand Total\$1,276,238 54

Certified correct.

E. P. MURPHY,

Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
V-14		Stat. Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
V-14		Stat. Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
V-14	276 } 648 }	Departmental Administration.....	210,035 00	208,533 46	194,919 27
CHIEF ARCHITECT'S BRANCH					
V-15	277 } 649 }	Branch Administration.....	243,290 00	240,667 32	222,165 78
V-16	278	Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.....	4,275,986 00	3,819,794 24	2,884,264 78
V-20	279 } 650 }	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.....	6,240,084 00	6,213,103 94	5,077,763 39
Construction, Repairs and Improvements of Public Buildings					
Nova Scotia					
V-25	651	Brooklyn—Postal Accommodation.....	4,500 00	3,104 00	
V-25	280	Canso Public Building—Reconstruction (Revote).....	23,000 00	3,570 13	52,207 70
V-25	816	Halifax Federal Building—Improvements and repairs.....	14,000 00	2,683 27	
V-25		Halifax—Postal Station at Armdale.....	30,000 00		
V-25	280	Halifax—Postal Station at North End.....	25,000 00	138 94	
		Halifax Office Building (Revote \$50,000).....	100,000 00	400 00	
New Brunswick					
V-25	281	Edmundston—Building for Customs (Revote \$8,000).....	57,000 00	220 37	
		Saint John—Office Building (Revote \$50,000).. Saint John Post Office—Alterations and Improvements (Revote \$8,000).....	100,000 00	8,129 78	
V-25	817	Saint John Post Office Building—Site.....	40,300 00		
V-25	281	Sussex Public Building—Addition and Fittings (Revote \$5,000).....	200,000 00		
			15,000 00		
Prince Edward Island					
V-25	282	Charlottetown—Public Building.....	50,000 00		
		Summerside Public Building Addition (Revote \$7,000).....	30,000 00		
V-25	818 } 341 }	Summerside Public Building—Site.....	10,120 60	10,120 60	
Maritime Provinces Generally					
V-26	283	Dominion Public Buildings—Improvements and repairs.....	100,000 00	92,709 48	68,510 65
Quebec					
V-26	284 } 819 }	Armstrong—Customs and Immigration Building (Revote \$10,000).....	45,000 00		
V-26	284 } 819 }	Beauport—Repairs to Armoury (Revote \$2,000).....	25,000 00	14,427 54	
V-26	284	Dominion Public Buildings—Improvements and repairs.....	225,000 00	222,193 17	176,691 01
		Dorval Airport—Postal Accommodation (Revote).....	25,000 00	787 15	
V-26	819	Drummondville—Public Building Site.....	6,000 00		
		Hull Public Building—Addition and alterations.	10,000 00	3,873 29	
		Joliette Public Building—Addition to site.....	15,000 00		
V-26	284 } 819 }	Lacolle—Building for Customs (Revote \$10,000).....	45,000 00		

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
CHIEF ARCHITECT'S BRANCH—Continued					
V-26	284	Lac Megantic Public Building—Addition, alterations and improvements (Revote \$7,000)...	19,000 00		
		La Tuque Building—Alterations and extension (Revote \$3,000).....	6,500 00		
V-26	819	Magog Public Building—Alterations and improvements.....	10,000 00		
		Montmagny—Site for Public Building.....	5,600 00		
V-26	284	Montreal—Building for British and foreign mail	300,000 00		
		Montreal—Customs Examining Warehouse—Repairs.....	70,000 00	48,748 86	
V-26	819	Montreal Delorimier Postal Station—Addition to site.....	20,000 00	20,000 00	
V-26	284	Montreal Hochelaga Postal Station—Addition and painting (Revote \$3,000).....	20,000 00		
		Montreal Immigration Building—Alterations and improvements (Revote \$20,000).....	75,000 00	33,865 64	
V-26	819	Montreal Notre Dame de Grace Postal Station—Addition to site.....	11,250 00	6,050 00	
V-26	284	Montreal Old Examining Warehouse—Addition, alterations and improvements.....	230,000 00	182,696 69	100,000 00
V-26	819	Montreal—Office Building (Revote \$50,000)...	300,000 00		
		Montreal—Postal Station "B" Addition.....	200,000 00		
V-26	284	Montreal Postal Station "S"—Addition, alterations and painting (Revote \$4,000).....	13,175 61	13,175 61	
V-26	341	Montreal Postal Station—Addition.....	250,000 00		
V-26	284	Montreal Postal Terminal—Addition.....			
		Montreal Postal Terminal—Parcel Storage System (Revote \$5,000).....	50,000 00		
V-26	819	Montreal St. Henri Postal Station—Site.....	15,000 00	92 00	
V-26	284	Noranda—Public Building.....	41,000 00		
V-27	284	Phillipsburg—Building for Customs and Immigration.....	92,000 00	43,019 26	
V-27	819	Plessisville Public Building—Alterations.....	6,500 00		
		Quebec Old Post Office Building—Improvements.....	10,000 00	251 32	
V-27	284	Quebec Old Post Office Building—Replacement of elevator.....	45,000 00	164 97	
		St. Jerome Public Building—Addition and alterations (Revote \$10,000).....	27,500 00		
		St. Joseph d'Alma Public Building—Addition, retaining wall, fittings, etc. (Revote \$8,000).	19,000 00		
		Sherbrooke—Public Building.....	75,000 00		
		Three Rivers Public Building—Addition (Revote \$5,000).....	60,000 00	4,073 45	
		Valleyfield Public Building—Addition, alterations and fittings (Revote \$10,000).....	50,000 00	50,000 00	
Ontario					
V-28	285	Belleville Public Building—Addition, alterations and fittings (Revote \$12,000).....	52,000 00		
V-28	820	Bracebridge Public Building—Addition and alterations (Revote \$5,000).....	14,000 00		
		Dominion Public Buildings—Improvements and repairs.....	225,000 00	205,340 62	153,472 36
V-28	820	Fort William Old Post Office Building—Alterations—(Revote).....	13,000 00	12,702 95	11,939 60
V-28	285	Hamilton—Office Building (Revote \$50,000)...	100,000 00	110 00	
V-28	285	Leamington Public Building—Addition, alterations and fittings (Revote \$10,000).....	28,000 00	103 09	
V-28	820	Oshawa—Addition to Public Building site.....	5,000 00		
V-28	285	Ottawa—Addition to Physical Metallurgy Laboratory (Revote \$5,000).....	80,000 00	31,588 46	
V-28	820	Ottawa Daly Building—Improvements to ventilation.....	15,000 00	4,341 80	
V-28	285	Ottawa Departmental Office Building.....	100,000 00		
		Ottawa—East Block—Improvements—(Revote \$3,000).....	17,000 00	13,023 81	3,048 23
		Ottawa—Improvements to ventilation in House of Commons.....	30,000 00	608 25	
		Ottawa—Langevin Block—Improvements to lighting (Revote \$30,000).....	55,000 00	39,373 54	83 75.
		Ottawa—National Film Board.....	100,000 00		

See Page	No of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
CHIEF ARCHITECT'S BRANCH—Continued					
		Ottawa—National Film Board—Addition, alterations and air conditioning of John St. accommodation.....	35,000 00	20,929 50	
		Ottawa—New Supreme Court Building—Renovation, completion and furnishing (Revote \$100,000).....	300,000 00		
		Ottawa—New Printing Bureau.....	100,000 00		
V-28	820	Ottawa—Parliament Buildings and Grounds—Improvements.....	90,000 00	7,645 07	
V-29	285	Ottawa—Printing Bureau—Installation of Fire Alarm System (Revote).....	8,000 00	4,519 00	59 20
V-29	820 } 341 }	Ottawa—Purchase of property on Green Island.....	10,382 13	10,382 13	
V-29	820	Ottawa—Rideau Hall—Fire protection—(Revote \$22,000).....	38,000 00	28,200 10	4,591 37
		Ottawa—Rideau Hall—Improvements and alterations.....	35,000 00	31,883 84	
V-29	285	Ottawa—Royal Canadian Mint—Renewal of elevator and alterations to building (Revote \$5,000).....	12,000 00		
		Ottawa—Storage Building for National Film Board—(Revote).....	35,000 00	34,781 96	
V-29	285 }	Ottawa—Storage Building for National Gallery (Revote).....	32,000 00	30,283 28	110 00
V-29	285	Ottawa—Testing Laboratory for Department of Public Works.....	50,000 00		
		Ottawa—To provide for the preparation of plans and specifications for buildings for the Department of Mines and Resources.....	25,000 00	20,022 50	
V-29	820	Port Arthur Public Building—Purchase of site.....	50,000 00	200 00	
V-29	285	Sarnia Public Building—Addition and alterations, etc.—(Revote \$10,000).....	35,000 00	33,088 60	
		Sault Ste. Marie Public Building.....	75,000 00	15,207 95	
V-29	820	Sudbury Public Building—Site.....	105,000 00	200 00	
V-29	285	Toronto City Delivery Building—Extension... ..	250,000 00		
		Toronto City Delivery Building—Restoration and mechanical equipment (Revote \$100,000).....	300,000 00	61,875 39	6,395 01
V-29	820	Toronto Dominion Public Building—Improvements and repairs.....	10,750 00	5,814 50	
		Toronto—Office and Storage Building.....	175,000 00	155,424 81	
		Toronto Postal Terminal "A"—Battery Charging Equipment.....	17,000 00	117 90	
V-29	652	Toronto—Purchase of building for Department of Transport.....	30,000 00	28,578 70	
V-29	820	Toronto—Site for Postal Station on St. Clair Avenue.....	40,000 00	99 00	
V-29	285	Waterloo Public Building—Addition and alterations, etc. (Revote \$10,000).....	28,000 00		
		Welland Public Building—Addition and fittings, etc. (Revote \$10,000).....	50,000 00		
		Woodstock Public Building—Addition, fittings and improvements to heating (Revote \$10,000).....	54,000 00	34,599 44	
Manitoba					
V-31	286	Dominion Public Buildings—Improvements and repairs.....	40,000 00	34,808 86	32,145 40
V-31	821	St. Boniface Public Building—Addition and Alterations.....	18,000 00		
		Winnipeg Public Building—Site.....	300,000 00		
Saskatchewan					
V-32	287	Dominion Public Buildings—Improvements and repairs.....	40,000 00	36,819 60	35,589 94
		North Battleford Public Building—Extension and Alterations (Revote \$2,000).....	6,500 00	2,144 49	
V-32	822	Prince Albert Public Building—Addition and Alterations.....	65,000 00		
		Regina—Accommodation for Department of Trade and Commerce.....	14,300 00	1,960 40	

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CHIEF ARCHITECT'S BRANCH— <i>Concluded</i>					
<i>Alberta</i>					
V-32	823	Calgary—Accommodation for Department of Trade and Commerce.....	27,000 00	1,452 25	
V-32	288	Calgary—Office Building, (Revote \$50,000)....	100,000 00	100 00	
V-32	823	Calgary—Purchase of Buildings from War Assets Corporation.....	8,000 00	7,976 00	
V-32	288	Coutts—Building for Customs and Immigration Dominion Public Buildings—Improvements and repairs.....	126,000 00		
		Edmonton—Postal Terminal (Revote \$150,000)	30,000 00	27,060 49	27,787 53
		Edmonton—Public Building.....	350,000 00	14,688 36	12,072 58
V-32	288	Lethbridge Public Building—Addition and alterations, etc. (Revote \$5,000).....	100,000 00		
V-32	823	Peace River Public Building—Local Improvements, Taxes.....	24,000 00	15,975 24	
			7,200 00		
<i>British Columbia</i>					
V-33	824	Chilliwack Public Building—Addition.....	40,000 00		
V-33	289	Dominion Public Buildings—Improvements and repairs.....	102,236 35	102,236 35	69,016 09
	341	Douglas—Building for Customs and Immigration.....	104,000 00		
		Hazelton—Public Building.....	21,400 00		
		Kamloops Public Building—Addition and alterations.....	36,000 00	98 90	
V-33	824	North Vancouver—Postal Station.....	50,000 00		
V-33	289	Vancouver Examining Warehouse—Installation of elevator.....	25,000 00		
V-33	824	Vancouver Post Office Building—Site.....	750,000 00		
V-33	824	Vancouver Public Building—Improvements and repairs.....	19,535 22	19,535 22	
V-33	289	Vancouver Winch Building—Improvements to lighting (Revote).....	8,121 13	8,121 13	66 54
V-33	289	Victoria—Public Building (Revote \$50,000)....	200,000 00		150 00
V-33	824	William Head Quarantine Station—Alterations, Improvements and Repairs.....	66,000 00	78 90	
<i>Generally</i>					
V-34	290	Dominion Immigration Buildings—Repairs, improvements, etc.....	42,524 27	42,524 27	32,779 03
V-34	291	Dominion Quarantine Stations—Maintenance and repairs.....	25,000 00	8,274 85	22,389 04
V-34	292	Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings.....	180,000 00	170,733 27	119,865 10
V-34	293	Flags for Dominion Buildings.....	12,000 00	7,189 07	10,047 30
V-34	294	Public Buildings Generally—Repairs, alterations, fittings and improvements.....	300,000 00	289,084 06	176,357 23
V-35	295	Veterans' Hospitals—Repairs, improvements and alterations.....	175,000 00	113,348 43	52,684 79
CHIEF ENGINEER'S BRANCH					
V-35	296	Branch Administration.....	245,100 00	228,547 90	211,440 18
V-36	297	Engineering, including salaries of Engineers, Clerks, etc.....	620,700 00	590,711 99	491,526 91
<i>Dredging</i>					
V-37	298	General Superintendence.....	10,963 00	9,727 20	8,918 13
V-37	299	Maritime Provinces.....	769,020 00	566,799 72	422,345 88
V-38	300	Ontario and Quebec.....	633,840 00	376,211 23	320,837 45
V-39	301	Manitoba, Saskatchewan, Alberta and Northwest Territories.....	269,550 00	196,725 44	122,610 91
V-39	302	British Columbia and Yukon.....	466,080 00	332,154 29	327,702 69
V-40	303	New Dredge for Great Lakes—(Revote \$50,000).....	162,000 00	234 51	

See Page	No of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
CHIEF ENGINEER'S BRANCH— <i>Continued</i>					
Maintenance and Operation of Graving Docks, Locks and Dams, etc.					
V-40	304	Champlain Graving Dock.....	335,532 00	53,357 90	65,440 82
V-40	305	Esquimaux Graving Dock.....	142,180 00	133,869 07	106,364 08
V-41	306	Lorne Graving Dock.....	46,043 00	36,948 60	35,028 01
V-41	307	Selkirk—Repair Slip.....	10,309 59	10,309 59	7,086 67
	341				
V-41	308	Locks and Dams.....	255,000 00	126,698 44	62,703 44
V-42	309	Snagboats.....	78,409 00	73,127 40	108,508 85
	653				
Maintenance and Operation of Roads and Bridges					
V-42	310	Burlington Channel Bridge.....	37,310 00	36,932 07	25,111 06
	828				
V-43	311	Kingston, La Salle Causeway.....	18,291 00	16,991 53	29,785 65
V-43	312	New Westminster Bridge.....	44,400 00		
V-43	313	Generally.....	86,500 00	39,557 81	32,932 18
	829				
Dry Dock Subsidies c. 191, R.S.					
V-43	Stat.	Burrard Dry Dock (North Vancouver).....	112,500 00	112,500 00	112,500 00
V-43	Stat.	Montreal Floating Dock.....	105,000 00	105,000 00	105,000 00
V-43	Stat.	Saint John Dry Dock.....	247,500 00	247,500 00	247,500 00
Construction, Repairs and Improvements— Harbours and Rivers					
<i>Nova Scotia</i>					
V-44	830	Bay St. Lawrence—Towards harbour repairs and improvements.....	60,000 00		
V-44	314	Boudreauville—Breakwater extension.....	9,000 00	8,927 03	
		Breen's Pond—Harbour improvements (Re- vote \$10,000).....	32,000 00		
		Bridgewater—Repairs to railway wharf.....	23,000 00	9,833 99	
		Brooklyn—Dredging.....	210,000 00	117,291 18	
		Canso—Wharf reconstruction.....	27,000 00	81 23	
		Caribou—Waiting room on wharf.....	10,300 00	8,767 43	
		Clarks Harbour—Wharf reconstruction and extension (Revote \$35,000).....	84,000 00	63,764 41	81 23
		Cow Bay (Port Morien)—Towards breakwater reconstruction and dredging.....	170,000 00		
V-44	830	Creignish—Towards breakwater—wharf recon- struction.....	10,000 00		
V-44	314	Culloden—Repairs to breakwater (Revote \$6,000).....	16,157 34	16,157 34	5,245 41
V-44	314	Digby—Repairs to piers (Revote \$4,000).....	23,300 00	22,545 18	17,549 81
	654				
V-44	314	Dingwall—Towards harbour improvements....	300,000 00	89,701 63	
V-44	830	Ferry Landings at Tiverton, East Ferry, Free- port and Westport.....	300,000 00	3,991 25	
V-44	314	Glace Bay—Towards wharf reconstruction and dredging (Revote \$75,000).....	350,000 00	340,914 93	146 39
V-44	314	Harbours and Rivers Generally—For main- tenance of services, and for repairs and recon- struction due to extremely heavy storms during 1944 and 1945, no new works to be undertaken.....	745,000 00	605,280 55	409,383 . .
	830				
V-44	314	Ingonish Ferry—Wharf repairs and improve- ments.....	33,000 00	2,478 58	
V-44	830	Iona—Wharf reconstruction.....	101,000 00	75 24	
V-44	314	L'Ardoise Beach—Breakwater extension.....	14,000 00	62 58	
V-44	314	Little Anse—Breakwater replacement.....	52,000 00	162 04	
V-44	341	Little Judique Harbour—Improvements.....	6,056 53	6,056 53	
	341				
V-44	314	Lockeport—Wharf reconstruction.....	16,000 00	5,494 20	
V-44	654	Louisburg—Towards construction of wharf....	15,000 00	10,046 73	
V-44	830	McDonald's Cove—Towards breakwater.....	20,000 00	321 34	

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CHIEF ENGINEER'S BRANCH— <i>Continued</i>					
V-44	314	Meteghan—Towards breakwater replacement..	100,000 00	58,753 62	
		New Harbour—Towards breakwater recon- struction.....	100,000 00	13,019 54	
		Parker's Cove—Harbour repairs and improve- ments.....	125,000 00	200 00	
		Pictou Island—Breakwater—Wharf replace- ment (Revote \$25,000).....	75,000 00	299 02	
V-44	830	Pictou—Toward restoration of harbour facilities	150,000 00	45,081 28	
V-44	314	Port Beckerton (West)—Wharf reconstruction..	17,000 00	95 98	
		Port Hood Island—Wharf (Revote \$4,000)....	10,000 00	9,500 76	71 19
		Port Maitland—Breakwater reconstruction....	100,000 00	66 79	
V-44	830	Port Mouton—Towards dredging.....	30,000 00	28,259 82	
V-44	314	Sandford—Breakwater extension.....	110,000 00		
		Ship Harbour—Wharf replacement.....	15,000 00		
		Three Fathom Harbour—Causeway.....	50,000 00	188 79	
		Trout Cove (Centreville)—Towards break- water reconstruction.....	100,000 00	27,210 79	
		Upper Whitehead—Wharf reconstruction.....	21,000 00	81 23	
		West Head—Wharf reconstruction.....	62,000 00	74 18	
<i>Prince Edward Island</i>					
V-46	315/	Charlottetown—Towards wharf reconstruction			
	655/	and improvements (Revote \$50,000).....	325,000 00	272,025 60	331 30
V-46	315	Harbours and Rivers Generally—For main- tenance of services, no new works to be undertaken.....	80,000 00	58,283 64	35,845 70
		Montague—Wharf reconstruction.....	30,000 00	216 54	
		Naufrage Harbour—Retaining wall.....	6,000 00	5,406 55	
V-46	831	North Lake—Pier extension.....	13,000 00	5,712 13	
V-46	315	Red Head—Harbour improvements (Revote \$3,500).....	11,500 00	10,438 91	169 74
V-46	315/	Rocky Point—Wharf reconstruction (Revote			
	655/	\$20,000).....	51,800 00	51,258 80	58 60
V-46	315	Souris—Breakwater repairs.....	45,000 00	118 46	
		Summerside—Repairs to railway wharf (Re- vote \$18,000).....	18,000 00	7,744 20	2,623 08
		Tignish—Repairs to breakwaters.....	45,000 00	101 28	
		Wood Islands—Wharf improvements.....	30,000 00	105 63	
<i>New Brunswick</i>					
V-47	316	Caissie's Cape—Towards Breakwater recon- struction and dredging.....	50,000 00	128 23	
		Caraquet (Young Wharf) Dredging (Revote \$5,000).....	40,000 00	5,458 60	64 86
		Cocagne Cape—Wharf extension and repairs...	18,700 00	52 91	
		Cocagne Church—Wharf extension and repairs.	16,900 00	52 63	
V-47	316/	Dalhousie—Wharf reconstruction and dredging			
	832/	—(Revote \$7,500).....	33,500 00	3,379 39	
V-47	316	Dipper Harbour—Breakwater improvements...	45,000 00		
		Grande Aldouane—Wharf repairs and improve- ments.....	11,000 00	49 33	
V-47	316/	Harbours and Rivers Generally—For main- tenance of services, no new works to be under- taken.....	150,000 00	77,842 57	58,650 92
V-47	316	Leonardville—Wharf reconstruction.....	50,000 00	168 19	
		Little Cape—Towards Breakwater replacement.	50,000 00	150 33	
		Lorneville—Towards Wharf replacement.....	50,000 00		
V-47	316/	McEachern's Point—Wharf extension.....	14,000 00	119 13	
	832/				
V-47	316	Miscou—Wharf repairs and extension.....	13,000 00	119 95	
		Neguae Church—Wharf (Revote \$5,000).....	26,000 00	24,884 21	73 57
		Richibucto Cape—Repairs and improvements to Harbour Works.....	20,800 00	14,324 06	
		Welchpool—Towards wharf replacement.....	75,000 00		

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
CHIEF ENGINEER'S BRANCH—Continued					
Quebec					
V-48	317	Bagotville—Wharf reconstruction (Revote \$25,000).....	245,000 00	145,779 40	979 83
V-48	833	Batiscan River—Dredging.....	40,193 97	40,193 97	
V-48	317	Beauharnois—Wharf reconstruction.....	22,000 00	11,975 99	
V-48	317	Bonaventure—Wharf extension.....	10,000 00		
V-48	833	Desjardins—Wharf improvements.....	15,000 00	11,578 13	
V-48	317	Grande Riviere—Wharf reconstruction (Revote \$25,000).....	195,000 00	60,563 78	144 59
		Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	345,000 00	286,962 69	174,155 47
		Isle aux Coudres—Improvements to wharves.....	137,000 00	447 35	
V-48	317	Isle Verte—Wharf repairs.....	27,100 00	14,825 32	
V-48	317	Kamouraska—Wharf reconstruction.....	40,400 00	83 31	
		L'Anse St. Jean—Wharf repairs.....	25,000 00	13 28	
V-48	833	Matane—Dredging.....	130,000 00	107,787 37	
V-48	317	Matane—Reconstruction of West Breakwater (Revote \$25,000).....	235,000 00	56,174 36	
V-48	656	Matane—Retaining wall.....	10,800 00	10,752 49	
V-48	317	Mechins—Wharf repairs and reconstruction.....	65,300 00	19,666 44	
V-48	317	Miguasha—Wharf improvements and breakwater (Revote \$10,000).....	52,000 00	2,070 07	
		Quebec—Completion of the reconstruction of the intercepting sewer—To implement the agreement entered into in 1939.....	1,140,000 00	1,100,727 25	165,272 76
		Rimouski—Towards reconstruction of old wharf	200,000 00		
		Rivière du Loup—Towards wharf reconstruction.....	125,000 00	476 01	
V-48	833	Ruisseau Leblanc—Towards breakwater reconstruction.....	30,000 00	300 64	
V-48	317	Ste. Félicité—Wharf repairs (Revote \$5,000).....	54,538 49	54,538 49	97 39
V-48	317	St. Siméon—Wharf reconstruction (Revote \$40,000).....	190,000 00	26,661 97	135 70
		Sept Îles—Rectification work.....	15,000 00	140 45	
		Sorel—Harbour repairs and improvements.....	61,000 00	44,576 19	
Ontario					
V-49	834	Belleville—Harbour improvements.....	65,000 00	9,411 19	
V-49	318	Bronte—Reconstruction of pier (Revote \$30,000).....	127,000 00	7,860 68	
V-49	318	Cobourg—Reconstruction of Harbour Works (Revote \$35,000).....	110,000 00	102,792 24	6,817 40
V-49	318	Collingwood—Towards harbour reconstruction and improvements.....	250,000 00	3,520 02	
		Fort William—Dredging (Revote \$22,000).....	190,000 00	134,437 48	203,353 68
		Grand Bend—Repairs to North Pier.....	56,000 00	24,846 50	
V-49	318	Griffiths Island—Extension to Groyne.....	9,124 80	9,124 80	
V-49	834	Gros Cap—Breakwater—wharf.....	14,300 00	620 58	
V-49	318	Gull Bay—Wharf.....	6,300 00		
		Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	275,000 00	221,199 83	163,284 43
		Hudson—Wavebreak boom.....	6,500 00	167 13	
		Kenora—Repairs to wharves.....	30,000 00	98 80	
V-49	834	Meaford—Dredging.....	58,000 00	31,961 01	
V-49	318	Meaford—Revetment wall.....	36,000 00	2,579 76	
		Midland—Harbour improvements (Revote—\$60,000).....	165,000 00	164,632 40	16,668 21
V-49	834	North Bay—Wharf extension.....	48,000 00	33,449 21	
V-49	318	Oakville—Reconstruction of east pier.....	123,000 00	23,970 56	

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See Page	No of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
CHIEF ENGINEER'S BRANCH—Continued					
		Oshawa—Breakwater reconstruction— (Revote \$10,000).....	33,000 00	30,659 13	141 97
		Ottawa—(Rideau River)—Repairs to Walls....	18,500 00		
		Parry Sound—Wharf (Revote \$5,500).....	8,500 00	293 37	60 00
V-49	318 } 834 }	Pelee Island—Wharf improvements.....	30,000 00	219 88	
V-49	318	Port Arthur—Dredging.....	26,000 00	24,200 28	
		Port Arthur—Repairs to breakwater.....	200,000 00	748 84	
V-49	834	Port Arthur—Towards breakwater.....	200,000 00	29,498 19	
V-49	318	Port Bruce—Reconstruction of pier.....	25,000 00	2,721 25	
V-49	318 } 834 }	Port Hope—Harbour repairs (Revote \$20,000).....	235,000 00	90,783 41	75 83
V-49	318	Rainy River—Wharf reconstruction.....	17,100 00	5,263 90	
		Sault Ste. Marie—Wharf reconstruction (Re- vote \$10,000).....	35,000 00	16,274 75	
		South Baymouth—Wharf reconstruction and extension.....	34,200 00	367 95	
V-49	834	Stanley House—Wharf (Revote).....	4,000 00	1,434 35	953 49
V-49	318	Thames River—Redredging.....	60,000 00	32,508 95	
		Tobermory—Wharf and dredging.....	91,000 00	16,546 48	
V-49	834	Wolfe Island (Marysville)—To take over and rebuild wharf.....	25,000 00		
Manitoba					
V-51	319	Gimli—Wharf reconstruction (Revote \$10,000). Harbours and Rivers Generally—For main- tenance of services, no new works to be under- taken.....	85,000 00	1,573 60	66 89
V-51	319 } 835 }	Hecla—Wharf reconstruction.....	40,000 00	35,326 05	2,395 53
V-51	319	Hnausa—Wharf reconstruction (Revote \$25,000).....	69,000 00	34,895 40	
			100,000 00	1,345 36	77 16
V-51	657	Mill Creek—Towards reconstruction of dam....	3,600 00	3,307 19	
V-51	319 } 657 }	Selkirk—Towards wharf reconstruction (Revote \$10,000).....	150,000 00	149,231 28	
V-51	319	St. Andrews—River breakwater (Revote \$5,000) St. Andrews Lock and Dam—Straightening West approach.....	7,500 00	174 79	
			65,000 00	38,611 02	
Saskatchewan, Alberta and Northwest Territories					
V-52	320	Great Bear River Road, N.W.T.—Completion of extension, rebuilding old section and pur- chase of maintenance machinery.....	425,000 00	338,644 18	370,536 87
		Harbours and Rivers Generally—For main- tenance of services, no new works to be under- taken.....	25,000 00	6,628 89	1,853 86
V-52	836	Waskesiu Lake—Toward harbour improve- ments.....	15,000 00		
V-52	320	Waterways—Wharf (Revote \$10,000).....	15,000 00		
		Yellowknife—Improvements to navigation (Re- vote).....	7,200 00	1,461 52	
		Yellowknife—Wharf.....	41,000 00	34,568 17	
British Columbia and Yukon					
V-52	837	Alert Bay—Breakwater.....	30,000 00	105 62	
V-52	321	Bamfield (West)—Repairs and improvements to float and approach.....	10,000 00	54 81	
		Bella Bella—Wharf renewal.....	34,000 00	173 74	
		Bella Coola—Wharf repairs and improvements (Revote \$10,000).....	95,300 00	607 04	
		Brownsville—Harbour improvements (Revote \$8,000).....	20,000 00	12,154 74	82 32
		Brunette River (Sapperton)—Approach and float (Revote \$7,000).....	10,000 00	5,913 13	
V-52	321 } 341 }	Capilano River—Channel protection.....	9,014 80	9,014 80	
V-52	837	Davis Bay—Wharf repairs and improvements..	16,000 00	193 02	
V-52	321	Fraser River—Improvements.....	175,000 00		

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
CHIEF ENGINEER'S BRANCH— <i>Concluded</i>					
V-52	837	Fraser River (Kirkland Island)—Channel protection.....	75,000 00	24,015 55	
V-52	321	Fraser River—Protection work on Lulu and Sea Islands.....	40,000 00	146 45	
		Fraser River—Reconstruction of North Arm Jetty (Revote \$50,000).....	225,000 00	110,769 50	107 92
		Fraser River—Survey Launch.....	15,000 00	12,750 00	
		Gibson's Landing—Wharf reconstruction.....	50,000 00	9,446 56	
		Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	325,000 00	209,957 91	127,066 40
		Horseshoe Bay—Wharf reconstruction.....	24,000 00	21,329 15	
V-52	837	Kanaka Landing—Floats (Revote \$4,900).....	5,500 00	4,989 18	
V-52	658	Kaslo—Wharf repairs.....	2,000 00	760 25	
	321				
V-52	837	Ladysmith—Float and breakwater (Revote)...	12,029 29	12,029 29	84 95
	341				
V-52	321	Nahun (Caesar's Point)—Wharf replacements..	11,000 00	6,500 28	
		Nanaimo—Harbour improvements.....	60,000 00	24,171 47	
		Nanaimo—Replacement of crane on assembly wharf.....	52,500 00	31,253 36	
V-52	837	Nanaimo—Wharf repairs and improvements...	61,000 00	35,069 07	
V-52	321	North Galiano—Wharf.....	9,500 00	132 37	
	658				
V-53	321	Port Alberni—Harbour improvements (Revote \$9,000).....	155,000 00	22,926 14	40,328 19
V-53	321	Prince Rupert—Renewal of fishermen's floats (Revote \$5,000).....	22,000 00		
V-53		Prince Rupert (Digby Island)—Wharf repairs..	18,000 00	350 00	
		Queen Charlotte City—Wharf repairs and extension (Revote \$5,000).....	16,000 00	186 15	
		Refuge Cove (Redonda Island) Float (Revote \$5,900).....	6,000 00	5,316 52	99 09
V-53	837	Steveston No. 2 Road—Wharfage facilities....	16,000 00	96 21	
V-53	321	Stewart—Wharf repairs (Revote).....	32,000 00		
	321				
V-53	658	Ucluelet West—Wharf improvements.....	10,898 62	10,898 62	
	341				
V-53	321	Vananda—Wharf extension, freight shed and repairs (Revote \$4,200).....	7,900 00	1,356 79	
		Victoria—Towards dredging.....	100,000 00	755 22	
		Victoria—Fishing Harbourage.....	67,000 00	535 50	
V-53	321	Westview — Harbour improvements (Revote \$20,000).....	75,000 00	52,733 68	180,001 16
V-53	837	Westview—Replacing fishing harbourage (Revote \$25,000).....	305,000 00	238 15	
	321	Winter Harbour — Improvements (Revote \$5,000).....	24,000 00	22,253 52	117 71
TELEGRAPH BRANCH					
V-54	322	Branch Administration.....	40,750 00	36,368 31	25,966 07
	838				
V-55	323	Telephone service at Ottawa.....	165,000 00	164,801 94	99,483 70
V-55	324	Telephone service other than at Ottawa.....	8,179 56	8,179 56	8,067 52
	341				
Telegraph and Telephone Services, Operation and Maintenance					
V-55	325	Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work...	187,020 79	187,020 79	180,901 85
	659				
	341				
V 56	326	Alberta and Saskatchewan.....	120,500 00	115,517 33	107,425 48
V-56	327	Division Superintendent's Office—Vancouver..	33,200 00	31,404 98	16,607 06
	839				
V-56	328	British Columbia—Northern and Yukon Districts.....	389,000 00	342,022 16	126,131 93
	840				
V-57	329	British Columbia—Vancouver Island District..	202,500 00	184,193 29	107,208 42
	841				
V-57	330	Telegraph and Telephone Services Generally...	5,000 00	3,376 20	2,887 91

DEPARTMENT OF PUBLIC WORKS

V-13

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
TELEGRAPH BRANCH— <i>Concluded</i>					
Reconstruction, Repairs and Improvements					
V-57	331 } 662 }	Maritime Provinces and Lower St. Lawrence...	21,600 00	21,414 15	12,000 98
V-57	332	Alberta and Saskatchewan	12,000 00	10,634 00	9,626 02
V-57	333 } 850 }	British Columbia—Northern and Yukon Dis- tricts	40,800 00	38,742 86	13,965 18
V-57	334 } 851 }	British Columbia—Vancouver Island District ..	22,700 00	22,443 53	8,150 77
V-58	335 } 846 }	Bowen Island—Pender Harbour, B.C.—Tele- phone Line	50,000 00	47,069 48	
V-58	336	Cable for Bay of Fundy District	28,000 00		
V-58	337	Purchase and installation of submarine cable to connect Shippigan and Miscou Islands with the mainland (Revote)	11,000 00		
V-58	338 } 844 }	Telephone Line from Peter Pond Lake to Por- tage la Loche	17,000 00	9,296 16	
V-58	842	Communication facilities for Islands lying off the coast of Lunenburg County, N.S.	1,650 00		
V-58	843	Telephone Line Catalone to Bateston (Revote).	700 00	485 25	
V-58	845	Repairs and Renewals of submarine cables on Pacific Coast (Revote)	6,600 00	6,059 00	23,407 20
V-58	847	For the purchase and installation of radiophone equipment at Minstrel Island and on Van- couver Island at Kelsey Bay (Revote)	9,000 00		
V-58	848	For the purchase of the portion of the Pacific Communication System taken over by the Dominion Government	1,255,000 00	1,099,087 64	
V-59	849	Purchase of Submarine Cable for replacement and Reserve Stock (Revote)	12,100 00	11,724 94	11,722 50
V-59	660	Leamington—Pelee Island, Ontario—Payment for radio-telephone equipment supplied in 1940-41	6,200 00	6,171 50	
V-59	661	Whitefish Falls—Killarney, Ontario—Recon- struction of telephone line	9,000 00	4,392 38	
GENERAL					
V-59	339 } 853 }	National Gallery of Canada	105,000 00	104,772 67	102,361 95
V-60	340 } 852 }	Miscellaneous works not otherwise provided for, not more than \$5,000 to be expended upon any one work	111,596 63	111,596 63	16,874 95
V-60	341	To supplement, on approval of Treasury Board, except where less than \$200 is required, any of the appropriations of the Department of Public Works	100,000 00		
		Less transferred to other votes	44,481 72		
V-60	342	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1946-47	20,000 00	6,809 64	12,628 35
V-61	Stat.	Corporation of the City of Ottawa, Ottawa Agreement Act, c. 27, 1945	300,000 00	300,000 00	525,000 00
V-61		Transfer from Vote 75, Unforeseen Expenses (Department of Finance)	10 92	10 92	15 00
V-61	Stat.	Exchequer Court Awards, Exchequer Court Act, c.34, R.S.	843,315 81	843,315 81	18,515 00
SUPERANNUATION AND RETIREMENT BENEFITS					
V-61	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	8,846 00	8,846 00	4,707 48
		Expenditures: from Appropriations not required for 1946-47			987,106 25
Total Ordinary			43,532,619 73	26,359,878 19	16,808,531 12

See Page	No of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
DEMOBILIZATION AND RECONVERSION					
CHIEF ARCHITECT'S BRANCH					
V-61	936	Halifax, N.S.—To complete payments on contract for temporary office building for Department of Veterans Affairs.	2,200 00	2,182 68	104,797 74
V-62	594 } 937 }	London, Ontario—Purchase and alterations to Garvey Building for Department of Veterans Affairs.	120,000 00	119,475 17	75,804 79
V-62	595	Quebec City—Construction of temporary office building.	9,000 00	9,000 00	414,618 18
V-62	596	Vancouver, B.C.—Construction of temporary office building for Department of Veterans Affairs.	300,000 00	214,173 46	164,979 31
V-62	597 } 938 }	Post-War Program—Expenses in connection with preparation of plans, specifications, etc.	305,000 00	208,406 16	55,093 59
V-63	598	Repairs, Alterations, Operation and Maintenance of buildings.	2,000 000 00	1,917,792 92	2,262,342 16
V-63	599	Rental of premises.	825,000 00	637,167 58	1,621,318 74
V-63	600	Furniture, etc.	300,000 00	68,171 21	353,588 25
CHIEF ENGINEER'S BRANCH					
V-63	939	Waterways, Alberta—To complete payments on contract for dredging in Athabasca and Clearwater Rivers.	6,000 00	5,340 94	58,584 21
V-63	601	Post-War Construction Program—Expenses in connection with surveys, preparation of plans and specifications.	350,000 00	240,839 28	231,909 86
V-64		*Transfer from Vote 505 Miscellaneous and Unforeseen Expenses (Department of Finance)	7,612 04	7,612 04	257,705 44
TELEGRAPH BRANCH					
V-64	602	Ottawa—Telephone Service.	260,000 00	217,209 98	310,317 01
GENERAL					
V-64	603	Contingencies.	10,000 00	3,419 00	9,872 18
		<i>Expenditures: from Appropriations not required for 1946-47</i>			283,940 01
		Total Demobilization and Reconver- sion.....	4,494,812 04	3,650,790 42	6,204,871 47
		Grand Total.....	\$48,027,431 77	\$30,010,668 61	\$23,013,402 59

Salary of Minister, Hon. A. Fournier, Salaries Act, c. 24, 1944.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

Vote 276 (and Vote 648, Further Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	187,735 00	190,135 00	190,131 30
Other Pay-list Items.....	500 00	500 00	444 79
Printing and Stationery.....	10,700 00	10,700 00	10,433 78
A Travelling Expenses.....	5,000 00	2,600 00	1,433 01
B Sundries	6,100 00	6,100 00	6,090 58
	\$ 210,035 00	\$ 210,035 00	\$ 208,533 46

As of March 31, 1947, there were 84 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in

parentheses) follows. Salary rate indicated by an asterisk includes war duties supplement. E. P. Murphy, Deputy Minister, \$12,000; W. P. Harrell, Asst. Deputy Minister, \$6,000; W. H. Broom, \$2,700; A. J. Crerar, \$4,140; H. A. Cross, \$3,120; H. F. G. Dawson, \$3,420 (Oct. 2); I. Dowling, \$2,580; J. A. Drouin, \$3,720; R. Fortier, \$4,080; W. Gosselin, \$2,580; B. F. Hart, \$3,120; J. E. Huot, \$4,080 (July 1); E. McIntyre, \$3,300; C. A. Narraway, \$4,200*; W. E. O'Brien, \$4,920; J. M. O'Halloran, \$2,580; J. C. P. Pinard, \$2,880; A. A. Rivard, \$3,900; L. Sarault, \$2,400 (Aug. 17); R. A. Sauriol, \$2,580; J. M. Somerville, \$4,620.

A Travelling expenses of \$300 or over were paid to: Hon. A. Fournier, \$876.70; R. Fortier, \$316.78.

B Telephone tolls cost, \$2,844.99; telegrams, \$882.12.

CHIEF ARCHITECT'S BRANCH

Vote 277 (and Vote 649, Further Supplementary Estimates) Branch Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	223,590 00	221,990 00	221,851 30
Other Pay-list Items	2,500 00	1,000 00	400 17
Printing and Stationery.....	7,700 00	9,300 00	8,444 25
Travelling Expenses	5,500 00	7,000 00	6,249 18
A Sundries	4,000 00	4,000 00	3,722 42
	<u>\$ 243,290 00</u>	<u>\$ 243,290 00</u>	<u>\$ 240,667 32</u>

As of March 31, 1947, there were 90 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adam, J. (June 28)	\$ 2,580 00		Legg, H. G. (July 12)....	3,300 00
Anderson, A. D.	3,840 00*		McLean, J. W. L.	3,720 00
Berry, T. D.	3,780 00		(July 10)	
Berton, V. F. R.	3,180 00*		Maser, H. L.	2,460 00
Boucher, C. S.	4,080 00*	\$ 611 51	Merrill, H. W.	3,720 00
Brault, J. C. G.	6,000 00*		Monette, R.	2,880 00
Corbeil, L. E.	3,120 00	1,479 55†	Ouellette, J. R.	2,700 00*
Davidson, W.	3,880 00*	3,518 07†	Owen, J. (July 7).....	3,480 00
Davis, A. S.	3,720 00		Paynter, H. A.	2,700 00*
Desrosiers, J. H.	3,720 00		Rankin, T. D. (Dec. 1)..	5,100 00
Dickens, H. B. (Aug. 1).	4,140 00*		Rouleau, R. J. P.	2,580 00
Donnell, R. J.	4,740 00		Scrim, W. J.	2,580 00
Emond, J. C.	2,880 00		Steele, R.	3,180 00*
Fawcett, W. L.	3,180 00*		Sterling, J.	3,420 00
Ferguson, J. A. (July 1).	3,720 00		Temple, E. E.	4,800 00
Gardner, E. A.	4,500 00		Thompson, J. W. D....	3,180 00*
Graham, C. H.	2,460 00		Walden, J. G. L.	3,300 00*
Hamel, F. O.	4,500 00*		Watts, C. T.	3,000 00*
Hamilton, G. R.	3,600 00*		Webster, A. A.	3,600 00
Hearnden, A.	2,820 00		Wild, G. A.	2,880 00
Heiler, J. A.	4,080 00*		Williams, D. V. (Jan. 8).	3,480 00
Hunter, D. H. (Oct. 1)...	3,120 00		Wood, S. J.	3,360 00*
Keefer, A.	3,600 00*		Wright, A. B.	4,200 00
Kemp, J. O.	3,600 00		Wright, G.	3,180 00*
Kingsley, A. G. A.	2,700 00			536 02

† These items include amounts charged to: Vote 279, \$1,479.55; Vote 297, \$257.83; Department of Mines and Resources, Vote 148, \$3,260.24; Department of National Health and Welfare, Vote 225, \$290.45.

A Telephone tolls cost \$2,044.94; telegrams, \$1,641.13.

Vote 278 Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	1,550,802 00	1,385,802 00	1,321,839 85
Other Pay-list Items	37,000 00	2,000 00	695 11
A Rents	810,000 00	710,888 85	668,957 13
B Light and Power	310,000 00	335,000 00	320,890 73
C Water and Water Rates	125,000 00	125,000 00	106,310 75
D Furniture and Fittings	160,000 00	255,000 00	168,790 48
E Materials and Supplies (including \$100 for Remembrance Day Wreath)	1,221,184 00	1,384,184 00	1,166,762 36
F Inspection of Fire Equipment	12,000 00	12,000 00	12,000 00
To provide payment of Taxes and Water Rates on Diplomatic Properties	50,000 00	50,000 00	37,436 68
<i>Ex Gratia</i> Payments to the Corporation of the City of Ottawa in Lieu of Taxes and Water Rates		15,906 84	15,906 84
To provide for payment of claim of Ottawa City Corporation for taxes due on Lydia Street property prior to expropriation		204 31	204 31
	<u>\$4,275,986 00</u>	<u>\$4,275,986 00</u>	<u>\$3,819,794 24</u>

Total expenditures for salaries and wages (including cost of living bonus) and other pay-list items amounted to \$2,464,540.01, including an amount of \$1,142,005.05 charged to Demobilization and Reconversion, Vote 598.

The classes and numbers of employees paid from this account on March 31, 1947, and on March 31, 1946, were as follows:—

	1947	1946
Maintenance Staff	143	138
Char Service	1,064	1,067
Elevator Staff	89	92
Heating Staff	131	113
Rideau Hall	23	23
	<u>1,450</u>	<u>1,433</u>

Classes and numbers of those with similar duties paid from Vote 598, Demobilization and Reconversion were as follows:—

	1947	1946
Maintenance Staff	73	69
Char Service	1,193	1,321
Elevator Staff	67	66
Heating Staff	88	96
	<u>1,421</u>	<u>1,552</u>

As of March 31, 1947, there were 2,871 employees being paid from these accounts. Those receiving salaries at annual rates of \$2,400 or over, or the equivalent in wages at prevailing rates, on that date or at dates of separation (shown in parentheses) are listed below. Wages indicated by an asterisk include war duties supplement.

Salary or wages rate	Salary or wages rate	Salary or wages rate
Anderson, C. G. \$ 2,589 72	Cayer, A. 2,815 00	Fitzgerald, W. 2,589 72
Bédard, A. C. 2,400 00*	Challis, A. E. 2,880 00	Fraser, H. 2,510 88
Bennett, J. A. 2,589 72	Charron, S. 2,477 16	Gaudreau, R. 2,589 72
Blanchard, D. 2,589 72	Corrigan, M. S. 2,400 00*	Genest, J. F. G. C. . 2,640 00
Broadfoot, W. 2,589 72	Demers, A. 2,815 00	Gorman, M. J. 2,815 00
Brown, G. L. 2,700 00	Desjardins, R. 2,589 72	Gorman, R. J. 2,580 00
Buckley, T. J. 2,460 00	Diguer, H. 2,815 00	Gratton, L. 2,815 00
(Oct. 26)	Dompiere, A. 3,640 00†	Grenier, A. 2,589 72
Burke, M. J. 2,589 72	Drummond, J. 2,499 72	Henry, P. R. 2,460 00
Campbell, W. E. 2,589 72	Dunse, F. J. 2,815 00	(Feb. 11)
Carson, C. 2,589 72	Fagan, B. A. 2,815 00	Hodgkinson, H. 2,477 16

	Salary or wages rate		Salary or wages rate		Salary or wages rate
Isnor, C. L.	2,499 72	McDonald, J. C.	2,510 98	Robillard, W. J.	2,589 72
Jackson, A.	2,612 32	(July 23)		Rochelleau, J.	2,815 00
Jackson, T. N.	3,265 40	McMinn, J. R.	2,477 16	Roy, D.	2,589 72
Joanisse, D.	3,040 20	McWade, A.	2,700 00	St. Aubin, O.	3,040 20
Labelle, L.	2,477 16	Mercier, P. A.	2,589 72	Sales, W. T.	2,815 00
Ladouceur, L.	2,589 72	Mitchell, C. H.	2,589 72	Séguin, J. J.	2,589 72
Lagacé, P.	2,814 96	Nolan, H. C.	2,589 72	Séguin, R. (Apr. 21) .	2,510 88
Lalonde, A.	2,589 72	(Feb. 13)		Simard, A.	2,589 72
Landry, C.	2,510 88	Norris, E. V.	2,815 00	Slack, D. W.	2,815 00
(Aug. 24)		Perrier, E.	2,589 72	Smith, J. W. B.	3,189 80†
Lang, D.	2,815 00	Pilon, J.	2,815 00	Smith, W. L.	4,200 00
Laporte, R.	2,612 32	Platt, E. A.	3,600 00	Stewart, A. K.	3,265 40
Laroche, L.	2,815 00	Racicot, W.	2,815 00	Thorburn, D. L.	3,000 00
Latour, F. P.	2,700 00	Reid, D. G.	2,589 72	Toomey, R. E.	2,815 00
Laverie, D. (Dec. 1).	3,000 00	Relyea, J. D. W. ...	2,820 00	Vachon, P. E.	2,589 72
Leblanc, J. C.	2,589 72	(Feb. 3)		Watley, F.	2,815 00
Létang, A.	2,589 80	Renaud, A.	2,815 00	Wells, A. V.	3,000 00
Lyon, R. W.	3,040 20	Reny, I.	2,589 72	Westwick, T. S.	2,589 72
Martin, H. S.	2,589 72	Richard, L.	2,589 72	Wilson, F. H.	3,300 00
Mayer, L.	2,815 00	Richardson, M.	2,815 00	(Apr. 3)	
Mayer, O.	2,927 52	Robert, W.	2,589 72		

D. L. Thorburn and A. E. Challis were provided with houses, the annual rental value of which was \$350 and \$360 respectively.

† Including additional salary during the session of \$50 per month.

A Rents.—Rentals for space occupied by the Government service at Ottawa for the fiscal year, or during the periods shown, are listed below. Total expenditures were \$725,862 27, including an amount of \$56,905 14 charged to Demobilization and Reconversion, Vote 599. The comparable figure for the fiscal year 1945-46 was \$754,990 75.

Landlord	Building	Occupied area sq. ft.	Expenditures
Airchute Realty, Ltd.	Mackenzie	24,490	16,200 00
Bank of Canada	Free Press	12,667	10,500 00
Henry Birks & Sons, Ltd.	Birks	23,537	20,055 00
R. L. Blackburn	Plaza (April)	10,897	828 81
R. L. & R. Blackburn, Ltd.	Blackburn	69,575	68,063 14
R. L. & R. Blackburn, Ltd.	Motor and Annex.	50,435	36,062 40
C. Jackson Booth	Transportation	13,414	14,204 78
C. J. Booth & J. A. D. Holbrook.	Booth	16,495	17,319 75
Estate J. C. Brennan	Trafalgar	16,918	15,750 66
Estate Harry Brouse	Castle	34,000	8,000 00
Builders' Sales, Ltd.	McDougall	11,140	6,871 78
Builders' Sales, Ltd.	Old Duhamel	5,975	2,390 00
Canada Motor Sales	Canada Motor Sales.	17,700	5,335 00
	(Apr. 1-Feb. 15)		
J. W. D'Amour	Robinson	34,301	24,295 58
J. W. D'Amour	D'Amour	28,716	11,230 00
Estate R. J. Devlin	Carleton Chambers (Part of space vacated Sept. 21, 1946)	4,368	5,113 77
Earlscourt Realty	Earlscourt	12,000	8,000 00
Foreign Exchange Control Board	Bank of Canada Annex.	7,500	7,500 00
A. J. Freiman, Ltd.	Freiman	15,000	12,000 00
Joseph Grant	Grant	27,000	9,000 00
Joseph Grant	186 Middle Street	10,608	3,850 00
	(June 1, 1945-Mar. 31, 1947)		
Mrs. Dorothy F. Hardy	Butterworth	2,915	1,800 00
Mrs. Dorothy F. Hardy	Old Willis Business College.	8,352	4,730 00
Holt Renfrew Co., Ltd.	Bryson (Part of space vacated Jan. 31, 1947)	9,210	10,133 60
Imperial Realty Co., Ltd.	Woods, 66 Queen	9,796	9,000 00
S. S. Kresge Co., Ltd.	95 Rideau	3,996	2,936 23
S. S. Kresge Co., Ltd.	113 Rideau	14,400	10,080 00

Landlord	Building	Occupied area sq. ft.	Expenditures
Estate Patrick Labelle.....	Labelle	72,372	34,648 00
LaSalle Academy	LaSalle Academy	9,684	6,725 00
L. Lief	989 Somerset St. West.....	16,000	6,300 00
Lowe-Martin Co., Ltd.....	Lowe-Martin	14,107	7,053 48
Lumor Interests Ltd.....	Bank St. Chambers.....	7,445	5,677 01
Metropolitan Stores Ltd.....	Arcade	24,000	11,880 75
Norlite Realty Co., Ltd.....	Dominion Loose Leaf.....	38,400	17,800 00
Norlite Realty Co., Ltd.....	Norlite	42,516	43,000 00
Norlite Realty Co., Ltd.....	Orme	16,520	10,500 00
Ontario Hughes Owens Co., Ltd.....	45 Spencer Street	22,000	3,750 00
	(Jan. 16-Mar. 31)		
Ottawa Electric Railway Company.....	Old Bell Telephone.....	13,143	7,500 00
Ottawa Terminals Railway Company.....	Union Station	26,862	22,849 00
Principal Investments, Ltd.....	Sovereign	16,436	14,260 10
Rideau Winter Club, Ltd.....	Rideau Winter Club.....	14,432	7,441 71
	(Apr. 1 to Feb. 28)		
R.C. Episcopal Corporation of Ottawa.....	Bolton St. School	5,236	3,600 00
R.C. Episcopal Corporation of Ottawa.....	Monument National	21,533	14,974 85
R.C. Episcopal Corporation of Ottawa.....	Old Lemay Property.....	6,000	3,900 00
Royal Bank of Canada.....	Royal Bank Chambers.....	17,283	15,608 79
Royal Trust Co.....	Royal Trust	1,310	2,275 00
Royal Trust Co.....	Steele	12,129	9,998 90
H. Shenhman	Central Chambers	7,412	6,817 64
	(Apr. 1-Feb. 28)		
Slater & Sherwood.....	Sparks Chambers	8,899	6,699 00
Sovereign Realty Co., Ltd.....	Stephen	9,995	7,500 00
Thérien Co., Ltd.....	Thérien	31,500	9,850 00
Vimy Realty Co., Ltd.....	Vimy and Annex.....	26,500	12,000 00
N. S. Vineberg.....	Besserer	13,920	6,000 00
Basil Whitfield	Plaza (May 1-Mar. 31)	10,897	9,116 90
Rentals, 45, each under \$5,000 per annum.....			76,324 64
Clock-line service			561 00
Total rentals			\$ 725,862 27

B *Light and Power.* Total expenditures for electric current and bulbs for Government-occupied buildings were \$440,240.71, including an amount of \$119,349.98 charged to Demobilization and Reconversion, Vote 598.

Payments for electricity for Government-owned and rented buildings were as follows: Ottawa Hydro-Electric Power Commission, Government-owned, \$120,465.40, rented \$21,276.40; Ottawa Light, Heat and Power Co., Ltd., Government-owned, \$231,599.84, rented \$31,638.06. Other payments for light and power amounted to \$4,417.69 which included an allowance of \$2,000 towards lighting Rideau Hall.

Ahearn and Soper, Ltd., was paid \$29,472.29 and other suppliers \$1,371.03 for electric bulbs.

For the following buildings, the expenditures in each case exceeded \$5,000: Army, \$13,527.39; Canadian, \$11,408.32; Central Experimental Farm, \$25,960.24; Confederation, \$10,501.33; Connaught, \$7,257.18; Daly, \$11,361.35; Dominion Bureau of Statistics, \$6,940.92; East Block, \$5,489.62; Fuel and Ore Testing Laboratory, \$19,487.74; Hunter, \$12,043.70; Jackson, \$13,383.02; Justice, \$7,583.42; Lisgar, \$10,073.46; National Research Council, \$22,397.84; Navy, \$13,903.41; Parliament, \$20,853.15; Postal Terminal, \$8,563.62; Printing Bureau, \$9,206.90; Records Storage, \$5,163.47; Supreme Court (New), \$6,737.89; Temporary No. 2, \$6,881.07; Temporary No. 5, \$6,163.48; Temporary No. 6, \$9,648.73; Temporary No. 8, \$15,185.55; Victoria Memorial Museum, \$7,116.39; West Block, \$5,498.61.

C *Water and Water Rates.* Total expenditures were \$145,443.37, including an amount of \$39,132.62 charged to Demobilization and Reconversion, Vote 598. The City of Ottawa was paid \$145,180.12 for metered water and \$263.25 for water supplied on a flat rate basis.

For the following buildings, the expenditures in each case exceeded \$5,000: Central Experimental Farm, \$9,090.01; East Block, \$6,191.52; Fuel and Ore Testing Laboratory, \$5,140.31; National Research Council, \$17,024.72; National Research Council Annex, \$11,282.59; Printing Bureau, \$5,630.49; Temporary No. 8, \$7,939.90; Wellington Street Expropriated Properties, \$8,639; West Block, \$5,352.28.

D *Furniture and Fittings.* Total expenditures for furniture and fittings for Government offices were \$224,058.07, including an amount of \$55,267.59 charged to Demobilization and Reconversion, Vote 600. Suppliers receiving \$5,000 or over: J. J. Barker Sign Co., Ltd., \$8,120.64; Imperial Typewriters of Canada, \$26,230.93; Murphy-Gamble Ltd., \$6,239.66; Office Specialty Manufacturing Co., Ltd., \$51,521.60; H. H. Popham & Co., Ltd., \$24,963.60; Steel Equipment Co., Ltd., \$44,498.01; R. Vaillancourt, \$11,781.76; War

Assets Corporation, \$26,241.54, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply in accordance with Treasury Board direction.

E. Materials and Supplies, etc. Total expenditures were \$1,580,731.62, including an amount of \$26,187.46 charged to Vote 294, Public Buildings Generally—Repairs, etc. and an amount of \$387,781.80 charged to Demobilization and Reconversion, Vote 598. A distribution of the total expenditures follows: elevator maintenance under contract, \$57,274.06; heating, \$578,648.23; moving, \$99,316.88; photographic supplies, \$15,940.27; miscellaneous expenditures on expropriation of properties, \$10,247.19 (including \$6,099.39 paid to Lee A. Kelly for legal services); repairs and supplies for Rideau Hall, \$37,565.49; repairs to other Government buildings, \$642,130.06; snow removal, \$6,791.08; sprinkler supervisory service and extension of fire alarm system, \$12,492; supplies for char service, \$72,147.67; uniforms and caps, \$4,807.05; Wellington Street, paving and retaining wall, \$18,392; window cleaning, \$17,844.80; wreath for Remembrance Day, \$100; gratuities for deceased employees, \$2,656.22; printing, \$1,087.82 and stationery, \$1,022.94 (paid to the Department of Public Printing and Stationery); sundries, \$2,267.86.

Heating includes steam heat supplied by Canadian National Railways to the Postal Terminal Building, \$8,939.04, and an allowance of \$17,000 towards heating Rideau Hall.

For the following buildings, the expenditures for repairs and improvements in each case exceeded \$5,000: Army, \$14,883.07; Blackburn, \$20,647.43; Cartier Street School, \$6,050.30; Central Heating Plant, \$9,706.76; Connaught, \$12,391.35; Daly, \$16,149.77; Dominion Bureau of Statistics, \$34,281.11; Earls Court, \$7,166.41; East Block, \$6,414.74; Elgin, \$8,068.74; Harris-Campbell, \$5,575; Hunter, \$20,801.83; Jackson, \$130,752.15; Justice, \$6,739.76; Labelle, \$5,163.50; Laurentian, \$6,730.06; Mortimer, \$8,036.33; National Research Council, \$8,447.43; New Supreme Court, \$6,095.16; Old Supreme Court, \$6,142.06; Parliament, \$21,727.29; Printing Bureau, \$7,473.83; Royal Canadian Mint, \$8,168.43; Temporary No. 2, \$16,976.44; Temporary No. 3, \$14,467.22; Temporary No. 4, \$8,383.12; Temporary No. 8, \$15,365.75; Victoria Memorial Museum, \$7,356.70; West Block, \$11,909.94.

Contracts of \$5,000 or over:

Contractor	Project and location	Amount of Contract	Payments in 1946-47	Total payments
Stanley G. Brookes	Installation of lighting system in the Dominion Bureau of Statistics.	\$ 18,000 00	\$ 13,500 00	\$ 13,500 00
Henri Dagenais	Alterations in Temporary Building No. 2.	10,478 00	10,478 00	10,478 00 (f)
Doran Construction Co., Ltd.	Alterations in the Jackson Building.	36,772 11	36,772 11	36,772 11 (f)
Alex. I. Garvoock	Installation of additional ventilation, etc. in the Records Storage Building.	6,393 20	100 00	6,393 20 (f)
L. Gendron & Fils	Alterations to heating system in West Block.	5,598 00	5,598 00	5,598 00 (f)
Geo. C. Graves Construction Co., Ltd.	Alterations in the Jackson Building.	47,682 85	47,682 85	47,682 85 (f)
John Heney & Sons, Ltd.	Installation of two stokers in the Elgin Building.	5,423 00	5,423 00	5,423 00 (f)
Otis-Fensom Elevator Co., Ltd.	Installation of suitable closers and interlocks on elevators in Hunter Building.	7,378 00	7,378 00	7,378 00 (f)
Wm. O. Pickthorne & Son	Improvements to lighting system in the Harris-Campbell Building.	5,575 00	5,575 00	5,575 00 (f)
Fred A. Wilson Contracting Co., Ltd.	Installation of new lighting system in the Blackburn Building	20,337 56	20,337 56	20,337 56 (f)
	New transformer and switch-board room, etc. in the Daly Building.	25,729 00	4,759 00	25,729 00 (f)
	Improved lighting system on ninth floor of the Hunter Building.	10,231 00	9,008 37	

(f) including final payment.

Suppliers receiving \$5,000 or over: The W. R. Barnard Paper Co., Ltd., \$5,080.35; Stanley G. Brookes, \$15,127.15; Builders' Sales Ltd., \$6,115.07; Campbell Steel and Iron Works, Ltd., \$10,310.95; Canadian General Electric Co., Ltd., \$15,517.89; Canadian National Railways, \$9,151.49; M. N. Cummings, \$30,845.79; Jas. C. Curry Cartage, \$8,010; Thomas D'Arcy's Transfer, \$10,770; Dominion Electric Protection Co., \$8,616.87; Dominion Government—Department of National Defence—Army Services, \$5,392.79; Doran Construction Co., Ltd., \$39,635.41; Duford, Ltd., \$29,495.38; Dustbane Products, Ltd., \$6,380.13; Elgin Window

Cleaners, \$20,085.45; Federal District Commission, \$13,185.79; Fournier Van & Storage, Ltd., \$51,009.46; John M. Garland Son & Co., Ltd., \$9,837.48; Geo. C. Graves Construction Co., Ltd., \$83,599.61; Hygiene Products, \$9,365.34; Imperial Oil, Ltd., \$10,024.27; Independent Coal & Lumber Co., Ltd., \$475,304.62; T. Landry, Ltd., \$13,828.80; Lawrence Manufacturing Co., \$5,108.95; MacDonell & Conyers, \$15,354.86; Marchand Electrical Co., Ltd., \$9,430.17; McAuliffe-Grimes Lumber Co., Ltd., \$12,512; J. H. Meilleur, \$6,237; Moloughney's Cartage, \$7,818; National Petroleum Ltd., \$66,181.30; Northern Electric Co., Ltd., \$13,765.20; O'Leary's Ltd., \$18,392; Otis-Fensom Elevator Co., Ltd., \$43,628.87; Ottawa Light, Heat and Power Co., Ltd., \$11,142.25; W.D. St. Cyr, \$8,146.57; Snelling Paper Sales, Ltd., \$6,919.99; Therien Co., Ltd., \$19,381.70; Turnbull Elevator Co., Ltd., \$11,272.86; Fred A. Wilson Contracting Co., Ltd., \$8,475.44; G. H. Wood & Co., Ltd., \$17,705.77.

F Inspection of Fire Equipment. Total expenditures for inspection service, which was performed by the Royal Canadian Mounted Police, were \$15,000, including an amount of \$3,000 charged to Demobilization and Reconversion, Vote 598.

The cost, for the fiscal year 1945-46, of rent, char service, lighting, etc., in connection with premises occupied by the Department of Insurance, was estimated to be \$11,422.93 and was assessed in the current year against insurance companies transacting business in the Dominion. The sum was credited in the revenues of that Department (see section "I" of this Report).

Vote 279 (and Vote 650, Further Supplementary Estimates) Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	2,352,056 00	2,649,056 00	2,644,169 49
Other Pay-list Items	7,379 00	7,704 00	7,675 34
A Rents	1,630,000 00	1,452,000 00	1,449,486 15
B Light and Power	565,000 00	560,000 00	556,319 67
C Water	115,000 00	130,500 00	128,658 19
D Furniture and Fittings	450,000 00	260,000 00	256,257 32
E Materials and Supplies	940,649 00	797,649 00	792,173 88
F Repairs, Alterations, etc.		280,675 00	279,683 88
Compensation for Termination of Leases	50,000 00	4,500 00	4,198 00
G Armoury Accommodation for C.O.T.C. Units	55,000 00	20,000 00	19,482 83
H Sundries	75,000 00	78,000 00	74,994 19
	<u>\$6,240,084 00</u>	<u>\$6,240,084 00</u>	<u>\$6,213,103 94</u>

Comparative statements of expenditures follow:

	1946-1947	1945-1946
(1) Total expenditures—		
London, England, Canada House	41,097 48	47,077 67
Nova Scotia	277,549 28	245,625 83
Prince Edward Island	60,493 56	68,815 75
New Brunswick	257,887 69	253,857 99
Quebec	1,666,028 01	1,283,690 91
Ontario	1,988,955 89	1,481,458 26
Manitoba	414,586 03	399,354 63
Saskatchewan	403,804 11	419,344 92
Alberta	434,161 23	349,487 33
British Columbia	628,319 97	490,499 29
Yukon	35,991 38	33,581 23
Generally	4,229 31	4,969 78
	<u>\$6,213,103 94</u>	<u>\$5,077,763 39</u>

(2) Salaries and Wages (including Cost of Living Bonus) and Other Pay-list Items—

	1946-1947	1945-1946
London, England, Canada House.....	12,609 21	14,526 53
Nova Scotia	132,440 29	103,749 48
Prince Edward Island.....	16,256 01	14,630 24
New Brunswick	112,583 14	103,368 80
Quebec	761,872 14	626,018 96
Ontario	875,542 42	700,388 23
Manitoba	146,078 72	132,579 43
Saskatchewan	130,824 62	121,527 69
Alberta	167,912 33	135,973 74
British Columbia	281,823 37	242,141 15
Yukon	13,902 58	13,630 90
Generally		718 80
	<u>\$2,651,844 83</u>	<u>\$2,209,253 95</u>

Total expenditures for salaries and wages (including cost of living bonus) and other pay-list items were \$2,739,335.81, including an amount of \$87,490.98 charged to Demobilization and Reconversion, Vote 598.

As of March 31, 1947, there were 2,031 employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over, or the equivalent in wages at prevailing rates, on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary or wages rate	Travelling expenses		Salary or wages rate	Travelling expenses
Arnall, T. J. F. (Jan. 10). \$	2,400 00		Lamont, J.	2,927 60	
Aubut, G. K.	2,880 00		Larose, J. O.	2,499 72	
Bergeron, J. P.	2,499 72		Lemay, H.	2,499 72	
Bisset, Jas.	2,880 00	\$ 1,337 23	Low, C. W.	2,484 00	
Bluett, A. G.	2,400 00		McGinn, M.	2,634 84	
Bourget, W.	2,400 00		McLean, R. J.	2,815 00	
Caldwell, M. E.	2,460 00		Michaud, J. A.	2,499 72	
Clark D.	3,265 40		Michel, M.	3,040 20	
Clark, H.	3,040 20		Moores, E. C.	3,040 20	
Coates, C.	2,702 40		Morin, V.	2,634 84	
Coates, G.	2,927 60		Nelson, E. L.	2,702 40	
Collinge, R. H.	3,060 00		Parkes, E.	2,702 40	
Cook, H. L.	2,556 02		Parkinson, E.	3,600 00	492 20
Daoust, A.	2,477 20		Picher, A.	2,499 72	
Dawes, R. W.	2,820 00		Popert, H.	3,040 20	
Dawson, C. F.	3,900 00	1,143 87	Powell, T. F.	3,040 20	
Drolet, J. A.	3,600 00	657 66	Quinn, J.	2,499 72	
Duke, R. F. (Sept. 4)....	3,300 00		Ramage, J.	2,400 00	1,266 85
Edmonds, C. C.	2,927 60		Reid, H.	2,589 80	
Edwards, J. W.	2,702 40		Rose, A. E.	2,815 00	
Fitzgerald, J.	2,499 72		Rose, R.	2,499 72	
Fournier, E.	2,499 72		Scott, J.	2,589 80	
Fournier, G.	2,499 72		Shaw, J. B. (Jan. 3)....	3,000 00	
Freeze, D. A.	3,600 00	1,489 97	Shea, P. J.	2,927 60	
Gamble, C.	2,589 80		Simard, R.	4,380 00	2,491 98
Gilbert, A.	2,589 80		Sinclair, D. D.	2,880 00	
Goulet, E.	2,499 72		Stuart, P. C.	3,040 20	
Grant, H.	2,620 00†		Tansey, W. J.	2,499 72	
Griffard, F.	2,499 72		Thompson, N. L.	3,300 00	
Hanley, Jas.	2,499 72		Walker, H.	2,702 40	
Hoolahan, E.	2,589 80		Wells, L. S. W.	3,000 00	376 75
Hunter, P. S.	3,900 00	463 78	Weyerman, F.	2,520 00	
Jehu, G.	2,477 20		Whitford, J. H.	3,720 00	761 59
Jordan, G. E.	3,040 20		Wing, A.	3,040 20	
Labonté, Geo.	2,499 72		Winter, R.	4,380 00	2,178 30

† Including an annual living allowance of \$1,020.

On March 31, 1947, the employees were located as follows: London, England, 5; Nova Scotia, 128; Prince Edward Island, 19; New Brunswick, 98; Quebec, 591; Ontario, 647; Manitoba, 118; Saskatchewan, 98; Alberta, 125; British Columbia, 199; Yukon, 3.

Living quarters were occupied by employees in 359 buildings. These had an estimated annual rental value as follows: 248 at \$300; 21 at \$240; 89 at \$180; 1 at \$96. In 5 cases, the quarters were in lieu of

salary, and in the other 354 the value of the quarters was deducted from the authorized salary rate and the net amount only charged to the vote.

Travelling expenses of J. E. Corbeil are included under Vote 277.

A *Rents*. Office accommodation outside of Ottawa cost \$2,047,572.71, of which \$17,824.12 was repaid by the Post Office Department for space occupied by commission post offices, leaving a net charge of \$2,029,748.59, including an amount of \$580,262.44 charged to Demobilization and Reconversion, Vote 599. The net charges for the fiscal years 1946-47 and 1945-46 by provinces, etc., are shown below:—

	1946-1947	1945-1946
London, England, Canada House.....	15,805 75	19,352 48
Nova Scotia.....	57,553 66	84,460 28
Prince Edward Island.....	20,755 66	12,982 75
New Brunswick	65,300 59	63,859 20
Quebec.....	545,389 27	607,243 18
Ontario.....	646,278 88	694,512 07
Manitoba.....	154,069 14	131,472 29
Saskatchewan.....	152,003 47	176,032 61
Alberta.....	165,866 02	138,715 29
British Columbia.....	205,826 15	206,633 00
Yukon.....	900 00	375 00
	<u>\$2,029,748 59</u>	<u>\$2,135,638 15</u>

Rentals of space occupied by the Government Service outside of Ottawa on March 31, 1947, or at dates of termination of leases (shown in parentheses) were, by municipalities, as follows:—

	Landlord	Space occupied sq. ft.	Expenditures
London, England—			
Canada House.....	Commissioner of Crown Lands (ground rent).....		11,992 50
	City of Westminster (taxes).....		3,813 25
Halifax	Bank of Nova Scotia.....	3,179	7,016 92
Halifax	Mutual Realty Co., Ltd.....	7,290	9,123 98
Halifax	John Simon.....	9,225	10,073 40
Halifax	United Service Corp., Ltd.....	2,630	5,011 57
Charlottetown	Provincial Government of Prince Edward Island (July, 1945-Mar., 1947).....	9,000	6,300 00
Saint John.....	Board of New Brunswick Museum.....	6,784	6,876 37
Saint John.....	W. H. Campbell.....	7,000	7,200 00
Saint John.....	Lawson Motors, Ltd.....	14,920	12,297 00
Saint John.....	S.M.T. (Eastern), Ltd.....	6,868	6,646 74
Montreal	Harry Bronfman.....	8,440	8,260 00
Montreal	Canadian Industries Limited.....	37,494	24,548 62
Montreal	Canadian National Railways.....	59,747	53,708 75
Montreal	Compagnie Légaré Limitée.....	4,175	13,000 00
Montreal	Department of National Defence.....	15,510	27,657 86
Montreal	Dominion Square Corporation.....	28,174	44,626 79
Montreal	Empire Life Insurance Co.....	17,200	8,850 00
Montreal	Godfrey Realty Corporation (Sept. 30).....	37,494	24,548 58
Montreal	Estate of J. O. Gravel.....	6,844	8,325 00
Montreal	Gresham Life Assurance Society.....	6,703	5,392 36
Montreal	Insurance Exchange Corp., Ltd.....	2,950	5,162 50
Montreal	Labelle Building, Ltd.....	9,178	26,616 00
Montreal	McGill University.....		8,537 57
Montreal	Montreal Shipping Co., Ltd.....	13,097	2,496 60
Montreal	Ogilvie Flour Mills Co., Ltd. (Dec. 19).....	13,097	6,750 00
Montreal	Prudential Insurance Co. of America.....	47,297	82,379 66
Montreal	Royal Bank of Canada.....	6,294	10,621 00
Montreal	Shiff & Co., Inc.....	67,056	18,574 52
Montreal	Sun Life Assurance Co. of Canada.....	2,788	6,601 43
Montreal	Transportation Building Co., Ltd.....	8,175	11,408 50
Quebec	Banque Canadienne Nationale.....	8,660	9,100 60
Quebec	City of Quebec.....	9,445	5,749 19
Quebec	Maurice Pollack Realty Co., Ltd.....	25,219	26,027 68
Belleville	Deacon Bros., Ltd.....	8,400	6,000 00
Hamilton	Board of Education, City of Hamilton.....	24,000	13,500 00
Hamilton	Mrs. J. E. Burgdorf.....	3,700	6,045 00
Hamilton	Canadian National Railways.....	4,380	5,070 00

	Landlord	Space occupied sq. ft.	Expenditures
Hamilton	Robert Charles Leggat (Aug., 1945-Mar., 1947)	8,000	10,000 00
Hamilton	Lennox Estate (June 30)	7,000	1,882 55
Hamilton	Lister Estate	17,518	17,416 96
Hamilton	Mrs. Anne Minden	7,000	4,987 50
Hamilton	Pigott Realty, Ltd.	4,686	11,037 93
Kitchener	Dunker Construction Limited	12,981	5,275 00
London	General Products Manufacturing Corp., Ltd.	16,558	9,602 18
London	Ray Lawson & D. B. Weldon	30,248	26,340 05
Toronto	Albert-Bay Company, Ltd.	13,285	16,946 39
Toronto	H. Atlin & J. Zelsman	13,930	9,900 00
Toronto	Balfour Building Company	5,300	7,416 60
Toronto	J. A. Donaldson	5,758	5,600 00
Toronto	Sylvia Finkler (Sept. 30)	5,634	2,500 00
Toronto	Gertrude Kosoy	5,634	2,500 00
Toronto	Maccalco of Canada, Ltd.	27,921	21,890 62
Toronto	Metropolitan Building, Ltd.	25,245	33,146 04
Toronto	Midland Investments, Ltd.	15,762	18,306 42
Toronto	Northern Ontario Building, Ltd.	16,042	29,123 48
Toronto	A. E. Osler & Co.	14,677	20,035 50
Toronto	Principal Investments, Ltd.	5,300	7,795 08
Toronto	Prudential Assurance Co., Ltd., of London, England	111,782	72,660 28
Toronto	H. Reville	20,000	7,200 00
Toronto	Toronto General Trusts Corporation	1,400	9,392 55
Toronto	Toronto Harbour Commissioners		11,352 94
Toronto	Toronto Terminals Railway Co.	90,546	60,452 33
Toronto	Toronto Type Foundry Co., Ltd.	23,800	10,560 00
Toronto	Dr. J. H. Wood	8,671	6,840 00
Windsor	Star Publishing Co. of Windsor, Ltd.	6,624	12,193 53
Winnipeg	Canadian Pacific Railway Co.	6,000	7,400 00
Winnipeg	Childs Company (Canada) Limited	5,017	5,383 28
Winnipeg	Lindsay Building Ltd.	11,529	13,560 00
Winnipeg	Toronto General Trusts Corporation (Sept. 30)	36,898	16,290 00
Winnipeg	Traders Building Association	19,998	16,510 20
Winnipeg	Winnipeg Electric Co.	17,543	24,752 07
Winnipeg	Winnipeg Investments Limited	48,787	21,857 50
Regina	Canadian Pacific Railway Co.	20,384	29,581 80
Regina	New Regina Trading Co., Ltd.	24,400	27,480 00
Regina	Saskatchewan Motor Co., Ltd.	14,800	10,000 00
Regina	David Silverman	11,120	8,100 00
Regina	C. H. Weicker & G. Thorn (July 9)	34,000	5,537 63
Saskatoon	Georgia Investment Company, Ltd.	26,022	26,146 20
Calgary	Estate of Dr. T. H. Blow	36,173	16,454 96
Calgary	Canadian Pacific Railway Co.	5,000	6,260 00
Calgary	Governor & Company of Adventurers of England Trading into Hudson's Bay	28,157	15,000 00
Edmonton	J. E. Bagley	9,236	11,625 37
Edmonton	Blowey Henry Co., Ltd.	27,950	14,156 50
Edmonton	Canadian National Railways	10,885	8,562 50
Edmonton	Crédit Foncier Franco-Canadien (Apr. 30)	8,724	653 30
Edmonton	City of Edmonton	13,733	32,942 13
Edmonton	Friedman, Lieberman & Newson	10,000	12,600 00
Edmonton	Dr. N. D. Holubitsky	8,511	7,114 76
Vancouver	Estate of H. O. Bell-Irving (Sept. 30)	64,695	2,676 65
Vancouver	British Pacific Building, Ltd.	17,242	26,607 00
Vancouver	Citizens' Rehabilitation Council of Greater Vancouver	33,817	29,828 86
Vancouver	Consolidated Properties, Ltd.	3,928	6,325 00
Vancouver	Hugh M. Fraser & Co., Ltd.	12,066	7,757 44
Vancouver	Globe Realty Corporation, Ltd.	9,521	10,459 07
Vancouver	Granville Estates No. 3, Ltd.	9,746	12,182 80
Vancouver	Mrs. Elizabeth Rogers	3,968	6,269 40
Vancouver	Morris Wagner	64,695	2,500 00
Victoria	David Spencer, Ltd.	9,506	7,441 40
Rentals, 695, each under \$5,000 per annum			571,468 90

Total rentals

\$2,029,748 59

- B Light and Power.** Total expenditures for electric current and bulbs for Government-occupied buildings were \$588,392.84, including an amount of \$32,073.17 charged to Demobilization and Reconversion, Vote 598. Suppliers receiving \$5,000 or over: Ahearn and Soper, Ltd., \$34,209.14; B.C. Electric Railway Co., Ltd., \$43,614.44; City of Calgary, \$9,625.85; Canadian Utilities, Limited, \$11,080.63; Dominion Government, Department of National Defence, \$10,846.16; City of Edmonton, \$13,256.55; Hamilton Hydro-Electric System, \$7,245.38; Hydro-Quebec, \$79,354.88; Manitoba Power Commission, \$7,257.11; Maritime Electric Co., Ltd., \$11,740.32; Nova Scotia Light and Power Co., Ltd., \$18,755.91; Quebec Power Co., \$22,652.10; City of Regina, \$14,461.79; City of Saskatoon, \$8,628.28; F. M. Scott Realities, Ltd., \$5,767.36; Shawinigan Water and Power Co., \$6,388.40; Southern Canada Power Co., Ltd., \$5,380.40; City of Swift Current, \$5,287.92; Toronto Hydro-Electric System, \$56,348.66; West Kootenay Power & Light Co., Ltd., \$7,063.41; Winnipeg Electric Co., \$15,406.54; City of Winnipeg Hydro-Electric System, \$8,101.56.
- C Water.** Water, with a few exceptions, is supplied by the local municipalities. Total expenditures were \$137,785.30 including an amount of \$9,127.11 charged to Demobilization and Reconversion, Vote 598. Suppliers receiving \$5,000 or over: City of Montreal, \$35,022.89; City of Quebec, \$23,289.48; City of Toronto, \$5,817.97.
- D Furniture and Fittings.** Expenditures for furniture and fittings for public buildings outside of Ottawa were \$269,160.94, including an amount of \$12,903.62 charged to Demobilization and Reconversion, Vote 600. Suppliers receiving \$5,000 or over: Canadian Public Booth Co., Ltd., \$43,919.43; James Davidson's Sons, \$6,706.68; Imperial Typewriters of Canada, \$6,165.15; Office Specialty Manufacturing Co., Ltd., \$14,824.53; H. H. Popham & Co., Ltd., \$13,001.91; Steel Equipment Co., Ltd., \$10,158.07; Valiquette Distributors Ltd., \$17,729.91; War Assets Corporation, \$95,894.98, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.
- E Materials and Supplies.** Total expenditures were \$803,471.22, including an amount of \$11,297.34 charged to Demobilization and Reconversion, Vote 598. Heating cost \$665,655.23; caretakers' supplies, \$123,702.06; uniforms, \$4,886.92; repairs to Canada House, London, England, \$4,338.60; repairs to Yukon buildings, \$1,760.11; sundries, \$128.30. Suppliers of coal, steam heat, etc., receiving \$5,000 or over: Chaffe & Avery, \$7,623.26; Conger Lehigh Coal Co., Ltd., \$14,410.84; The Consumers' Gas Co. of Toronto, \$37,975.69; Diethers Ltd., \$12,103.42; Eastern Coal Co., Ltd., \$5,427.47; Elie Coal Co., Ltd., \$17,374.20; Gillies-Guy, Ltd., \$5,643.35; Imperial Oil, Ltd., \$8,369.05; Independent Coal & Lumber Co., Ltd., \$31,184.02; Lane & Robitaille Ltd., \$7,527.45; Monarch Lumber Co., Ltd., \$7,065.10; Mongeau & Robert Cie., Ltée., \$7,738.11; James Murphy Coal Co., \$5,249.52; A. Pickard & Co., Ltd., \$5,046.98; Rogers Montreal, Ltd., \$66,060.61; R. Swail Coal & Cartage Ltd., \$5,317.92; Toronto Terminals Railway Co., \$35,722.67; Walter Walker & Sons, Ltd., \$7,909.19; City of Winnipeg Hydro-Electric System, \$19,051.97; G. H. Wood & Co., Ltd., \$13,232.94.
- F Repairs, Alterations, etc.** Details of these expenditures are merged with those shown under the following votes: Vote 283, \$17,618.87; Vote 284, \$45,354.47; Vote 285, \$136,922.26; Vote 286, \$20,389.03; Vote 287, \$36,497.69; Vote 288, \$12,413.11; Vote 289, \$10,493.45.
- G Armoury Accommodation for C.O.T.C. Units.** Allowances for Canadian Officers' Training Corps accommodation at colleges and universities were paid as follows: Nova Scotia: Antigonish, St. Francis Xavier College, \$103.25; Church Point, Ste. Anne's College, \$32.90; Halifax, Dalhousie University and King's College, \$602.50; Nova Scotia Technical College, \$60; St. Mary's College, \$80. Prince Edward Island: Charlottetown, St. Dunstan's University, \$60. New Brunswick: Bathurst, Sacred Heart University, \$133.13; Chatham, St. Thomas University, \$121.17; Fredericton, University of New Brunswick, \$473.08; St. Joseph, St. Joseph's University, \$127.49; Sackville, Mount Allison University, \$237.50. Quebec: Montreal, Jean de Brébeuf College, \$494.50; Loyola College, \$1,500; McGill University, \$2,937; Mont St. Louis Academy, \$1,330; University of Montreal, \$3,937. Ontario: Guelph, Ontario Agricultural College, \$483.38; Hamilton, McMaster University, \$94.04; Kingston, Queen's University, \$787.13; London, University of Western Ontario, \$94.59; Toronto, University of Toronto, \$1,555. Manitoba: Winnipeg, University of Manitoba, \$125. Saskatchewan: Saskatoon, University of Saskatchewan, 1945-46, \$741.01, 1946-47, \$503.35. Alberta: Edmonton, University of Alberta, \$1,912.31. British Columbia: Vancouver, University of British Columbia, \$957.50.
- H Sundries.** Municipal charges, \$11,147.08; office expenses, communications, postage, etc., \$11,671.99; printing and stationery, \$4,023.95 (paid to the Department of Public Printing and Stationery); removal of rubbish, etc., \$29,624.66; travelling expenses, \$18,526.51.

Vote 280 (and (a) Vote 816, Supplementary Estimates; (b) Vote 651, Further Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, Nova Scotia

	Estimates	Allotments	Expenditures
A Brooklyn—Postal Accommodation.....	4,500 00	4,500 00	3,104 00
B Canso Public Building—Reconstruction (Revote).....	23,000 00	23,000 00	3,570 13
C Halifax Federal Building—Improvements and repairs.....	14,000 00	14,000 00	2,683 27
Halifax—Postal Station at Armdale.....	30,000 00	30,000 00	
D Halifax—Postal Station at North End.....	25,000 00	25,000 00	138 94
E Halifax Office Building (Revote \$50,000).....	100,000 00	100,000 00	400 00
	<u>\$ 196,500 00</u>	<u>\$ 196,500 00</u>	<u>\$ 9,896 34</u>

- A The Industrial Shipping Co., Ltd., assembled a prefabricated building for \$2,975. B. E. Millard was paid \$129 in connection with survey work.
- B Nova Scotia Construction Co., Ltd., was paid \$1,000, which had been withheld upon completion of contract for \$48,994.41, and \$2,387.45 for miscellaneous items. The Clerk of Works received \$182.68.
- C Boiler Sales Co. was paid \$2,285.29 for repairing stokers. Advertising cost \$28.98. C. F. Zimmerman received \$369 for cleaning walls, ceilings, etc.
- D Maritime Engineering Consultants received \$138.94 for survey work, etc.
- E A suitable site had not been selected by the close of the fiscal year. Expenditures were for survey work in connection with the Old Halifax Hotel site.

Vote 281 (and Vote 817, Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, New Brunswick

	Estimates	Allotments	Expenditures
A Edmundston—Building for Customs (Revote \$8,000).....	57,000 00	57,000 00	220 37
B Saint John—Office Building (Revote \$50,000).....	100,000 00	100,000 00	8,129 78
Saint John Post Office—Alterations and Improvements (Revote \$8,000).....	40,300 00	40,300 00	
C Saint John Post Office Building—Site.....	200,000 00	200,000 00	
Sussex Public Building—Addition and Fittings (Revote \$5,000)	15,000 00	15,000 00	
	<u>\$ 412,300 00</u>	<u>\$ 412,300 00</u>	<u>\$ 8,350 15</u>

- A Plans and specifications for this building were completed and the contract, amounting to \$61,321, was awarded to John Flood and Sons, Ltd. The expenditure was for advertising, etc.
- B The site was purchased from the City of Saint John at a cost of \$7,500. Legal services, etc. cost \$629.78. Due to shortage of building materials and unsettled labour conditions, it was impossible to proceed with the construction of the building.
- C Negotiations for the purchase of a site were discontinued by request of the Post Office Department.

Vote 282 (and Vote 818, Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, Prince Edward Island

	Estimates	Allotments	Expenditures
A Charlottetown—Public Building	50,000 00	50,000 00	
Summerside Public Building Addition (Revote \$7,000) ...	30,000 00	30,000 00	
B Summerside Public Building—Site.....	10,000 00	10,120 60	10,120 60
Supplement (transfer from Vote 341).....	120 60		
	<u>\$ 90,120 60</u>	<u>\$ 90,120 60</u>	<u>\$ 10,120 60</u>

- A Plans and specifications were not completed by the close of the fiscal year.
- B The site was purchased from Hiram and Lebanon Masonic Lodge No. 3, Summerside, P.E.I. for \$10,000. Survey of property, and legal services cost \$120.60.

Vote 283 Dominion Public Buildings—Improvements and repairs, Maritime Provinces

Generally	100,000 00
Expenditures	\$ 92,709 48

Total expenditures were \$144,554.29 including \$23,542.31 charged to Vote 291, Public Buildings Generally—Repairs, etc.; \$17,618.87 charged to Vote 279, Maintenance and Operation of Dominion Public Buildings and Grounds other than at Ottawa, including rents, etc., and \$10,683.63 charged to Demobilization and Reconversion Vote 598. Minor repairs and improvements were made to 80 buildings in Nova Scotia, 18 in Prince Edward Island, and 82 in New Brunswick. For the following buildings, the expenditures in each case exceeded \$2,000: Dartmouth Public Building, \$2,795.58; Halifax—Brenton Premises, \$1,500.47, Broadcasting House, \$3,912.99, Cathedral Barracks, \$2,299.70, Custom House, \$5,883.67, Industrial Building, \$2,054.78, New Post Office, \$21,852.94, Old Eastern Fisheries Building, \$5,031.02; New Glasgow Public Building, \$1,851.83; Pictou Custom House, \$4,401.59; Charlottetown Post Office, \$4,648.27; Campbellton Rosenhek Building, \$5,075; Moncton Public Building, \$4,914.13; Saint John—Corona Building, \$6,067, Custom House, \$2,912.28, New Post Office, \$3,785.59, Old Post Office, \$2,997.94. Elevator maintenance cost \$6,878.05.

Suppliers receiving \$5,000 or over: Foundation Maritime Ltd., \$6,728.92; R. E. Knight, \$8,013.27; Standard Construction Co., Ltd., \$15,083.28.

Vote 284 (and Vote 819, Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, Quebec

	Estimates	Allotments	Expenditures
Armstrong—Customs and Immigration Building (Revote \$10,000)	45,000 00	45,000 00	
A Beauport—Repairs to Armoury (Revote \$2,000).....	25,000 00	25,000 00	14,427 54
B Dominion Public Buildings—Improvements and repairs.....	225,000 00	225,000 00	222,193 17
C Dorval Airport—Postal Accommodation (Revote).....	25,000 00	25,000 00	787 15
Drummondville—Public Building Site.....	6,000 00	6,000 00	
D Hull Public Building—Addition and alterations.....	10,000 00	10,000 00	3,873 29
Joliette Public Building—Addition to site.....	15,000 00	15,000 00	
Lacolle—Building for Customs (Revote \$10,000).....	45,000 00	45,000 00	
Lac Mégantic Public Building—Addition, alterations and improvements (Revote \$7,000).....	19,000 00	19,000 00	
La Tuque Building—Alterations and extension (Revote \$3,000)	6,500 00	6,500 00	
Magog Public Building—Alterations and improvements.....	10,000 00	10,000 00	
Montmagny—Site for Public Building.....	5,600 00	5,600 00	
E Montreal—Building for British and foreign mail.....	300,000 00	300,000 00	
F Montreal—Customs Examining Warehouse—Repairs.....	70,000 00	70,000 00	48,748 86
G Montreal Delorimier Postal Station—Addition to site.....	20,000 00	20,000 00	20,000 00
Montreal Hochelaga Postal Station—Addition and painting (Revote \$3,000)	20,000 00	20,000 00	
H Montreal Immigration Building—Alterations and improvements (Revote \$20,000)	75,000 00	75,000 00	33,865 64
I Montreal Notre Dame de Grâce Postal Station—Addition to site	11,250 00	11,250 00	6,050 00
J Montreal Old Examining Warehouse—Addition, alterations and improvements	230,000 00	230,000 00	182,696 69
K Montreal—Office Building (Revote \$50,000).....	300,000 00	300,000 00	
L Montreal—Postal Station "B"—Addition.....	200,000 00	200,000 00	
M Montreal Postal Station "S"—Addition, alterations and painting (Revote \$4,000)	12,500 00	13,175 61	13,175 61
N Montreal Postal Terminal—Addition.....	250,000 00	250,000 00	
O Montreal Postal Terminal—Parcel Storage System (Revote \$5,000)	50,000 00	50,000 00	
Montreal St. Henri Postal Station—Site.....	15,000 00	15,000 00	92 00
Noranda—Public Building	41,000 00	41,000 00	

	Estimates	Allotments	Expenditures
P Phillipsburg—Building for Customs and Immigration.....	92,000 00	92,000 00	43,019 26
Plessisville Public Building—Alterations.....	6,500 00	6,500 00	
Quebec Old Post Office Building—Improvements.....	10,000 00	10,000 00	251 32
Quebec Old Post Office Building—Replacement of elevator...	45,000 00	45,000 00	164 97
St. Jérôme Public Building—Addition and alterations (Revote \$10,000)	27,500 00	27,500 00	
St. Joseph d'Alma Public Building—Addition, retaining wall, fittings, etc. (Revote \$8,000).....	19,000 00	19,000 00	
Q Sherbrooke—Public Building	75,000 00	75,000 00	
R Three Rivers Public Building—Addition (Revote \$5,000).....	60,000 00	60,000 00	4,073 45
S Valleyfield Public Building—Addition, alterations and fittings (Revote \$10,000)	50,000 00	50,000 00	50,000 00
Supplement as Approved by Treasury Board (transfer from Vote 341)	675 61		
	<u>\$2,417,525 61</u>	<u>\$2,417,525 61</u>	<u>\$ 643,418 95</u>

A A contract was awarded to Emile Côté for this project. The contract was for \$18,798.80 and payments amounted to \$13,489.92. The Clerk of Works received \$851.71; advertising, etc. cost \$85.91.

B Total expenditures were \$390,683.72 including: \$89,078.32 charged to Vote 294, Public Buildings Generally—Repairs, etc.; \$45,354.47 charged to Vote 279, Maintenance and Operation of Dominion Public Buildings and Grounds other than at Ottawa, including rents, etc.; and \$34,057.76 charged to Demobilization and Reconversion, Vote 598. Minor repairs and improvements were made to 235 buildings. For the following buildings, the expenditure in each case exceeded \$2,000: Brownsburg Public Building, \$2,261.36; Cantie Customs and Immigration Building, \$2,593.87; Cap de la Madeleine Public Building, \$2,205.25; Cowansville Public Building, \$2,073.86; Drummondville Public Building, \$2,758.50; Hull Laboratory of Hygiene, \$2,745.44; Public Building, \$5,379.16; Lachine R.C.A.F. Depot, \$15,486.32; Lachute Public Building, \$2,078.60; Lacolle Customs and Immigration Building, \$3,038.70; Lévis Public Building, \$5,343.19; Louiseville Public Building, \$3,114.09; Marieville Public Building, \$2,652.60.

Montreal: Gresham Building, \$3,351.83; New Examining Warehouse, \$29,738.24; Old Examining Warehouse, \$33,059.30; Old Inland Revenue Building, \$2,799.44; Postal Station "D", \$4,133.88; Postal Station "G", \$2,960.25; Postal Station "H", \$8,129.59; Place d'Armes Post Office, \$18,096.88; Rosemount Postal Station, \$3,003.05; Verdun Postal Station, \$3,718.15; Postal Terminal, \$23,179.24; Sun Life Building, \$2,511.57.

Quebec: Citadel, Governor General's Quarters, \$4,689.09; Custom House, \$3,944.87; Examining Warehouse, \$2,612.07; New Temporary Office Building, \$11,831.26; Pollack Property, \$2,140.88; Postal Terminal, \$11,455.63; Uptown Post Office, \$6,238.98.

Rigaud Public Building, \$2,250; Rivière du Loup Public Building, \$2,215.60; Rock Island Public Building, \$2,191.20; Scotstown Public Building, \$2,003.50; Sherbrooke Post Office, \$5,900.66; Sorel Public Building, \$7,646.29; Ste. Agathe des Monts Public Building, \$5,360.90; St. Jean, Dawson College, \$6,163.52; Public Building, \$4,609.84; Ste. Thérèse Public Building, \$2,508.40; Three Rivers Public Building, \$7,523.96.

Elevator maintenance cost \$17,202 and moving of furniture cost \$3,865.68.

Suppliers receiving \$5,000 or over: Boiler Brickwork Co., Ltd., \$14,769.99; Brooklin Cleaning Co., \$7,314; Canada Carpet Cleaning Co., Ltd., \$5,289.10; Daniels and Mannard Ltd., \$6,768.11; A. Deslauriers & Fils Ltée, \$6,532.42; C. J. Dryden Co., Ltd., \$11,181; Eugène Falardeau, \$5,081.65; Forget-Powell Co., \$15,914; Alphonse Gratton, Inc., \$7,082.58; Eugène Jinchereau, \$5,170.83; Gaspard Lamy, \$6,752.04; Otis-Fensom Elevator Co., Ltd., \$13,878.61; Richelieu Painting, Enr'g., \$6,219.30; J. J. Shea & Co., Ltd., \$20,604.28; C. Howard Simpkin, Ltd., \$11,484.89; Joseph Tremblay, \$5,598.60.

C Maurice Germain, architect, received a final payment of \$787.15 for plans, etc. during the current year. The total payments were \$1,301.05

D A contract was awarded to Ed. Brunet & Fils for this project. The contract was for \$9,000 and payments amounted to \$3,780. Advertising, etc. cost \$93.29.

E Negotiations for the purchase of the site for this building were not completed by the close of the fiscal year.

F Francis Gratton was awarded a cost plus fixed fee (\$1,525) contract estimated at \$38,025 for repointing, etc. and payments amounted to \$30,788.90. A contract was awarded to Lagendyk, Stack & Co., Reg'd. for interior painting, etc., in the new section and payment in full in the amount of \$13,500 was made during the current year. Linoleum cost \$4,400 and advertising, etc., \$59.96.

- G The property was purchased from John Robert Standish at a cost of \$20,000.
- H A contract was awarded to J. J. Shea & Co. for this project. The contract was for \$90,650 and payments amounted to \$33,210. The Clerk of Works received \$512.61. Advertising, etc., cost \$143.03.
- I The property was purchased from W. Frank Murphy, D. Murray Murphy and Lena J. Murphy at a cost of \$6,000. Valuation fees were \$50.
- J A contract estimated at \$310,000 was awarded to E. G. M. Cape & Co. for addition, etc., on a cost plus fixed fee basis. Payments in the current year were \$163,062.90 and payments to date, \$263,062.90. Imperial Oil, Ltd. was paid \$10,787 for installation of oil burning equipment and \$1,842.50 for repairs. Northern Electric Co., Ltd. supplied fluorescent lighting fixtures for \$5,604.29 and C. Howard Simpkin, Ltd. installed them for \$1,400.
- K Plans and specifications could not be completed pending selection of a suitable site.
- L Negotiations for the purchase of a site from the Jaeger Company were carried out but have since been abandoned as it would not provide sufficient accommodation for present and future requirements.
- M A contract was awarded to Alphonse Gratton, Inc. for this project and payment in full in the amount of \$13,100 was made during the current year. Advertising, etc. cost \$75.61.
- N Owing to shortage of building materials and unsettled labour conditions, the construction could not be carried out.
- O Due to material shortages, no progress was made on this project.
- P A contract was awarded to Alphonse Gratton, Inc. for this project. The contract was for \$64,663.75 and payments amounted to \$40,837.50. Robert Montgomery, architect, received a final payment of \$961.07 for plans and specifications; the total payments were \$1,600. The Clerk of Works received \$1,116.12 and advertising, etc. cost \$104.57.
- Q Survey, etc. of the proposed site was not completed and no further action could be taken.
- R J. L. Caron, architect, was paid \$4,050 for plans and specifications and \$23.45 for travelling expenses.
- S A contract was awarded to Alphonse Gratton, Inc. for this project. The contract was for \$83,000 and payments amounted to \$48,635.11. The Clerk of Works received \$1,233.86 and advertising, etc., cost \$131.03.

Vote 285 (and (a) Vote 320, Supplementary Estimates; (b) Vote 652, Further Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, Ontario

	Estimates	Allotments	Expenditures
A Belleville Public Building—Addition, alterations and fittings (Revote \$12,000).....	52,000 00	52,000 00	
Bracebridge Public Building—Addition and alterations (Revote \$5,000).....	14,000 00	14,000 00	
B Dominion Public Buildings—Improvements and repairs.....	225,000 00	225,000 00	205,340 62
C Fort William Old Post Office Building—Alterations (Revote)	13,000 00	13,000 00	12,702 95
D Hamilton—Office Building (Revote \$50,000).....	100,000 00	100,000 00	110 00
Leamington Public Building—Addition, alterations and fittings (Revote \$10,000).....	28,000 00	28,000 00	103 09
Oshawa—Addition to Public Building site.....	5,000 00	5,000 00	
E Ottawa—Addition to Physical Metallurgy Laboratory (Revote \$5,000).....	80,000 00	80,000 00	31,588 46
F Ottawa Daly Building—Improvements to ventilation.....	15,000 00	15,000 00	4,341 80
G Ottawa—Departmental Office Building.....	100,000 00	100,000 00	
H Ottawa—East Block—Improvements (Revote \$3,000).....	17,000 00	17,000 00	13,023 81
I Ottawa—Improvements to ventilation in House of Commons	30,000 00	30,000 00	608 25
J Ottawa Langevin Block—Improvements to lighting (Revote \$30,000).....	55,000 00	55,000 00	39,373 54
K Ottawa—National Film Board.....	100,000 00	100,000 00	
L Ottawa National Film Board—Addition, alterations and air conditioning of John St. accommodation.....	35,000 00	35,000 00	20,929 50
M Ottawa—New Supreme Court Building—Renovation, completion and furnishing (Revote \$100,000).....	300,000 00	300,000 00	
N Ottawa—New Printing Bureau.....	100,000 00	100,000 00	
O Ottawa Parliament Buildings and Grounds—Improvements..	90,000 00	90,000 00	7,645 07

	Estimates	Allotments	Expenditures
P Ottawa—Printing Bureau—Installation of Fire Alarm System (Revote).	8,000 00	8,000 00	4,519 00
Q Ottawa—Purchase of property on Green Island.	10,000 00	10,382 13	10,382 13
R Ottawa Rideau Hall—Fire protection (Revote \$22,000).	38,000 00	38,000 00	28,200 10
S Ottawa Rideau Hall—Improvements and alterations.	35,000 00	35,000 00	31,883 84
Ottawa Royal Canadian Mint—Renewal of elevator and alterations to building—(Revote \$5,000).	12,000 00	12,000 00	
T Ottawa—Storage Building for National Film Board (Revote).	35,000 00	35,000 00	34,781 96
U Ottawa—Storage Building for National Gallery (Revote).	32,000 00	32,000 00	30,283 28
V Ottawa—Testing Laboratory for Department of Public Works.	50,000 00	50,000 00	
W Ottawa—To provide for the preparation of plans and specifications for buildings for the Department of Mines and Resources.	25,000 00	25,000 00	20,022 50
X Port Arthur—Public Building—Purchase of site.	50,000 00	50,000 00	200 00
Y Sarnia Public Building—Addition and alterations, etc. (Revote \$10,000).	35,000 00	35,000 00	33,088 60
Z Sault Ste. Marie Public Building.	75,000 00	75,000 00	15,207 95
AA Sudbury Public Building—Site.	105,000 00	105,000 00	200 00
BB Toronto City Delivery Building—Extension.	250,000 00	250,000 00	
CC Toronto City Delivery Building—Restoration and mechanical equipment (Revote \$100,000).	300,000 00	300,000 00	61,875 39
DD Toronto Dominion Public Building—Improvements and repairs.	10,750 00	10,750 00	5,814 50
EE Toronto—Office and Storage Building.	175,000 00	175,000 00	155,424 81
Toronto Postal Terminal "A"—Battery Charging Equipment.	17,000 00	17,000 00	117 90
FF Toronto—Purchase of building for Department of Transport.	30,000 00	30,000 00	28,578 70
Toronto—Site for Postal Station on St. Clair Avenue.	40,000 00	40,000 00	99 00
Waterloo Public Building—Addition and alterations, etc. (Revote \$10,000).	28,000 00	28,000 00	
GG Welland Public Building—Addition and fittings, etc. (Revote \$10,000).	50,000 00	50,000 00	
HH Woodstock Public Building—Addition, fittings and improvements to heating (Revote \$10,000).	54,000 00	54,000 00	34,599 44
Supplement as Approved by Treasury Board (transfer from Vote 341).	382 13		
	<u>\$2,824,132 13</u>	<u>\$2,824,132 13</u>	<u>\$ 831,046 19</u>

A At the request of the Post Office Department, no action was taken.

B Total expenditures were \$111,689.99, including \$46,286.90 charged to Vote 294, Public Buildings Generally—Repairs, etc.; \$136,922.26 charged to Vote 279, Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, etc.; and \$26,140.21 charged to Demobilization and Reconversion, Vote 598. Minor repairs and improvements were made to 321 buildings. For the following buildings, the expenditures in each case exceeded \$2,000: Acton Post Office, \$2,367.63; Belleville Public Building, \$3,424.52; Brantford Public Building, \$2,275.65; Carleton Place Post Office, \$3,448.53; Cornwall Post Office, \$2,175.76; Dundas Post Office, \$3,073.12; Fort William Custom House, \$2,863.85; Galt, Custom House, \$2,188.80; Public Building, \$3,105.71; Guelph Public Building, \$2,932.59; Hamilton Post Office, \$6,776.68; Kingston, Post Office, \$2,727.08; Richardson Building, \$46,948.16; Kitchener Dunker Building, \$9,896; London, Confederation Building, \$4,626.58; New Post Office, \$11,394.97; Milverton Public Building, \$2,381.50; Niagara Falls Post Office, \$2,125.17; North Bay Camp Chippewa Buildings, \$40,186.23; Pembroke Post Office, \$4,896.64; Preston Post Office, \$3,007.61; Rockcliffe R.C.A.F. Air Station, \$8,735.55; Seaforth Post Office, \$2,513.51; St. Catharines, \$4,261; Sudbury Post office, \$3,500.39.

Toronto: Ajax-Doret Premises, \$2,805.20; City Delivery Building, \$6,293.10; Commerce and Transportation Building, \$10,741.98; Dominion Public Building, \$10,620.97; Meteorological Building, \$3,517.16; General Post Office, \$13,056.42; Postal Station "A", \$17,840.80; Postal Station "K", \$2,252.58; York Piper Building, \$31,789.03.

Walkerville Post Office, \$2,266.02; Windsor, Burroughs Adding Machine Building, \$3,563.12, Public Building \$5,640.51.

A contract was awarded to M. J. Farrell for alterations and changes to the Richardson Building in Kingston. Payments in the current year including final payment were \$5,849.54. The total payments were \$30,725. A contract was awarded to Otis-Fensom Elevator Co., Ltd. for a new elevator in the Richardson Building. The contract was for \$10,260 and payments amounted to \$8,208.

Elevator maintenance cost \$22,085.60 and moving of furniture cost \$12,840.75.

- Suppliers receiving \$5,000 or over: Chaffe & Avery, \$15,206.61; T. Eaton Co., Ltd., \$6,154.92; M. J. Farrell, \$32,596.25; Frontenac Construction Co., Ltd., \$15,051.35; S. Harmer & Co., \$7,187; J. H. Marceau, \$31,745.15; Evan S. Martin, \$5,069.20; G. L. Murphy, \$5,125; Otis-Fensom Elevator Co., Ltd., \$26,171.15; Wartime Housing Ltd., \$12,737.91.
- C Payments on contract work: Beals Electric, electrical work, \$511.80 in the current year, total payments, \$1,728.60; Chappels Limited, linoleum, \$1,918; Culliton, Black & Johnson, alterations, \$1,703.23 in the current year, total payments, \$7,450.50; R. Elm, painting, \$1,810; E. Pierce, sanding floor, \$76.80; Edwin J. Simpson, alterations and repairs, \$5,386.68 in the current year, total payments, \$10,362.21; Western Engineering Service, Ltd., sheet metal work, \$846.44. Heating the building while repairs were being made cost \$450.
- D Negotiations for the purchase of the site for this building were not completed by the close of the fiscal year.
- E A contract was awarded to Alex. I. Garvock, Ltd., for this project. The contract was for \$77,729 and payments amounted to \$30,870. The Clerk of Works was paid \$603.51 and advertising, etc., cost \$114.95.
- F A contract was awarded to Wilfrid D. St. Cyr for this project. The contract was for \$17,200 and payments amounted to \$4,265.34. Advertising, etc. cost \$76.46.
- G Selection of a suitable site for this building had not been made by the close of the fiscal year.
- H A contract was awarded to W. G. Edge, Ltd. for alterations to the plumbing system. Payments in the current year including final payment were \$13,023.81. The total payments were \$15,999.75.
- I H. H. Angus and Associates, Ltd. were paid \$528 for plans and specifications. Advertising, etc. cost \$80.25.
- J A contract was awarded to Fred A. Wilson Contracting Co., Ltd. for this project and payment in full in the amount of \$39,293 was made during the current year. Advertising, etc. cost \$80.54.
- K Selection of a suitable site for this building was not made by the close of the fiscal year.
- L A contract was awarded to H. Dagenais for a small theatre and fan room. The contract was for \$21,141 and payments amounted to \$20,741. Advertising, etc. cost \$188.50.
- M Owing to shortage of steel and other materials, the work of renovation, etc. was not begun.
- N Selection of a suitable site for this building was not made by the close of the fiscal year.
- O The following contracts were awarded to Stanley G. Brookes: (a) installing lighting system in the Library of Parliament—the contract was for \$8,900 and payments amounted to \$4,590; (b) installing new electrical equipment in the Centre Block—the contract was for \$5,500 and payments amounted to \$1,800. Bédard-Girard Ltd. installed 48 flood-lighting lamps in the Senate Chamber for \$835. Advertising, etc. cost \$420.07.
- P A contract was awarded to Fred A. Wilson Contracting Co., Ltd. for this project and payment in full in the amount of \$4,519 was made during the current year.
- Q The price of the property purchased from The James MacLaren Company, Limited was \$10,000. Taxes were \$241.98 and legal services, \$140.15.
- R A contract was awarded to Automatic Sprinkler Co. of Canada, Ltd., for the installation of a Supervisory Alarm System. Payments in the current year including final payment were \$15,670. The total payments were \$20,170.
- A contract was awarded to Dominion Electric Protection Co. for installing a Fire Alarm System and payment in full in the amount of \$8,200 was made during the current year. The Company also received \$108 for service charge.
- McLaughlin Bros. installed a water main at a cost of \$3,853. Sundry items cost \$369.10.
- S The following contracts were awarded to H. Dagenais: (a) construction of a Garage and Office Building—the contract was for \$15,975 and payments amounted to \$15,475; (b) alterations to the Stable Building on which payment in full in the amount of \$7,282 was made during the current year; (c) alterations to the roof of Government House on which payment in full in the amount of \$5,900 was made during the current year.
- Lord and Burnham were paid \$3,000 on their tender of \$3,381 for repairs to the greenhouse roof. Advertising, etc. cost \$226.84.
- T A contract was awarded to H. Dagenais for this project. The contract was for \$33,870 and payments amounted to \$33,270. The Clerk of Works received \$1,433.45 and advertising, etc. cost \$78.51.
- U The site for this building was purchased from Ruben Stanley Biggers for \$2,500. A contract was awarded to Doran Construction Co., Ltd. for the construction of the building and payment in full in the amount of \$26,201 was made during the current year. The Clerk of Works was paid \$1,464.14. Legal services cost \$44.55 and advertising, etc., \$73.59.

- V Owing to shortage of building materials, construction of this building was not started.
- W W. E. Noffke, architect, received \$19,942.50 for preparation of plans and specifications for Forest Products Laboratory Buildings. Sundries were \$80.
- X Negotiations for the purchase of the site were not completed by the close of the fiscal year.
- Y A contract was awarded to Earl Hyatt for this project and payment in full in the amount of \$32,023.66 was made during the current year. The Clerk of Works was paid \$945.58. Survey of property cost \$35 and advertising, etc., \$84.36.
- Z The site for the proposed building was purchased from the City of Sault Ste. Marie for \$15,000. Survey of property and legal services cost \$207.95.
- AA Negotiations for the purchase of the site were not completed by the close of the fiscal year.
- BB Expenditure in connection with the extension is included in item CC.
- CC The contract for rehabilitation and roof addition was awarded to H. A. Wickett Co., Ltd. for \$897,000 and payments amounted to \$56,742.30. The contract for Post Office conveying machinery, etc., was awarded to Mathews Conveyor Co., Ltd., for \$294,737 and payments amounted to \$1,800. Charles B. Dolphin, architect, was paid \$589.92 for supervision and \$114.10 for travelling expenses. Material cost \$2,196.68, advertising, etc., \$432.39.
- DD Wages, \$2,913.94; materials, \$2,654.56; rental of scaffold, \$246.
- EE The building was purchased from Mark A. Levy at a cost of \$150,000. Rental and taxes amounted to \$1,905.50. Installation of electrical services cost \$2,448.36; legal services, valuation and survey of property, \$1,070.95.
- FF The building was purchased from the Estate of George Samuel Deeks at a cost of \$27,500. Taxes and interest amounted to \$1,078.70.
- GG Plans and specifications were not completed by the close of the fiscal year.
- HH A contract was awarded to McKay-Cocker Construction Ltd. for this project. The contract was for \$59,528 and payments amounted to \$33,029.86. The Clerk of Works received \$1,445.03; and advertising, etc., cost \$124.55.

Vote 286 (and Vote 821, Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, Manitoba

	Estimates	Allotments	Expenditures
A Dominion Public Buildings—Improvements and repairs	40,000 00	40,000 00	34,808 86
St. Boniface Public Building—Addition and Alterations	18,000 00	18,000 00	
B Winnipeg Public Building—Site	300,000 00	300,000 00	
	<u>\$ 358,000 00</u>	<u>\$ 358,000 00</u>	<u>\$ 34,808 86</u>

A Total expenditures were \$75,918.10, including, \$19,667.10 charged to Vote 294, Public Buildings Generally—Repairs, etc., \$20,389.03 charged to Vote 279, Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, etc., and \$1,053.11 charged to Demobilization and Reconversion, Vote 598. Minor repairs were made to 85 buildings. For the following buildings, the expenditure in each case exceeded \$2,000: Winnipeg, Commercial Building, \$11,020.73, Crane Limited Building, \$2,456.50, Dominion Public Building, \$21,350.24, General Post Office, \$6,634.25.

Elevator maintenance cost \$4,714.20.

Suppliers receiving \$5,000 or over: Manitoba Engineering Co., Ltd., \$12,440.10; McBain & Jack, \$14,392.99.

B Negotiations for the purchase of the site for this building were not completed by the close of the fiscal year.

Vote 287 (and Vote 822, Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, Saskatchewan

	Estimates	Allotments	Expenditures
A Dominion Public Buildings—Improvements and repairs ...	40,000 00	40,000 00	36,819 60
B North Battleford Public Building—Extension and Alterations (Revote \$2,000)	6,500 00	6,500 00	2,144 49
C Prince Albert Public Building—Addition and Alterations	65,000 00	65,000 00	
D Regina—Accommodation for Department of Trade and Commerce	14,300 00	14,300 00	1,960 40
	<u>\$ 125,800 00</u>	<u>\$ 125,800 00</u>	<u>\$ 40,924 49</u>

A Total expenditures were \$112,650.63 including \$37,821.48 charged to Vote 294, Public Buildings Generally—Repairs, etc., \$36,497.69 charged to Vote 279, Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, etc.; and \$1,511.86 charged to Demobilization and Reconversion, Vote 598. Minor repairs were made to 80 buildings. For the following buildings, the expenditure in each case exceeded \$2,000: Foam Lake Post Office, \$3,611.25; Moose Jaw Post Office, \$5,195.09; Prince Albert, Old Dominion Land Titles Building, \$17,951.30; Post Office, \$5,821.20; Regina, Federal Building, \$2,172.62; Gilmour Building, \$4,159.15; Post Office, \$11,360.94; Saskatchewan Motors Building, \$15,817.72; Trading Co. Building, \$7,914.16; Saskatoon, Federal Building (New Post Office), \$9,686.55; London Building, \$5,793.18.

A contract was awarded to Shannon Bros. for alterations to the second floor of the London Building. Payments in the current year including final payment were \$1,666.05. The total payments were \$11,490. Elevator maintenance cost \$3,833.75.

Suppliers receiving \$5,000 or over: Wm. I. Dier, \$18,157.08; Harvey Lunam Construction Co., \$16,141.06; W. H. McDiarmid, \$9,452.92; Poole Construction Co., Ltd., \$10,311; Shannon Bros., \$6,634.40.

B A contract was awarded to C. M. Miners Construction Co. for this project. The contract was for \$9,500 and payments amounted to \$2,058.07.

C Plans and specifications were completed by the close of the fiscal year but no further action was taken.

D The site was purchased from the City of Regina for \$1,800. Survey work cost \$130 and legal services, \$30.40.

Vote 288 (and Vote 823, Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, Alberta

	Estimates	Allotments	Expenditures
A Calgary—Accommodation for Department of Trade and Commerce	27,000 00	27,000 00	1,452 25
B Calgary—Office Building (Revote \$50,000)	100,000 00	100,000 00	100 00
C Calgary—Purchase of Buildings from War Assets Corporation	8,000 00	8,000 00	7,976 00
D Coutts—Building for Customs and Immigration	126,000 00	126,000 00	
E Dominion Public Buildings—Improvements and repairs	30,000 00	30,000 00	27,060 49
F Edmonton—Postal Terminal (Revote \$150,000)	350,000 00	350,000 00	14,688 36
G Edmonton—Public Building	100,000 00	100,000 00	
H Lethbridge Public Building—Addition and alterations, etc. (Revote \$5,000)	24,000 00	24,000 00	15,975 24
Peace River Public Building—Local Improvements, Taxes ..	7,200 00	7,200 00	
	<u>\$ 772,200 00</u>	<u>\$ 772,200 00</u>	<u>\$ 67,252 34</u>

A The site was purchased from the City of Calgary at a cost of \$1,375. Survey of property and legal services cost \$77.25.

B Survey of property for site was carried out but no further action taken due to conditions in the building industry.

C Settlement was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board Direction.

D Plans and specifications were not completed by the close of the fiscal year.

E Total expenditures were \$85,455.14 including, \$19,708.56 charged to Vote 294, Public Buildings Generally—Repairs, etc.; \$12,113.11 charged to Vote 279, Maintenance and Operation of Dominion Public Buildings and

Grounds, other than at Ottawa, including rents, etc.; and \$6,272.98 charged to Demobilization and Reconversion, Vote 598. Minor repairs were made to 81 buildings. For the following buildings, the expenditures in each case exceeded \$2,000: Calgary, Customs Examining Building, \$4,289.73, General Post Office, \$8,605.79, Traders' Building, \$2,769.15; Edmonton, Northern Building, \$2,933.27, Post Office, \$9,414.90, Redwood Building, \$1,235.18. Strathcona Post Office, \$6,661.47; Lethbridge Post Office, \$3,923.78; Wetaskiwin Post Office, \$2,193.67.

Elevator maintenance cost \$5,309.

Suppliers receiving \$5,000 or over: James C. Haddow, \$7,621.79; Otis-Fensom Elevator Co., Ltd., \$5,602.96.

F Property for a site for this building was purchased from the City of Edmonton for \$3,300 and from Mrs. Jennie Rekuh for \$7,000. The Canadian National Railways, which is preparing plans and specifications and supervising the construction of this building was paid \$4,126.46 in the current year and \$16,044.04 to date. Survey of lots and legal services cost \$261.90.

G Plans and specifications for this building were not completed by the close of the fiscal year.

H A contract was awarded to Bennett & White, Calgary, Limited for this project. The contract was for \$21,884 and payments amounted to \$14,374.54. The Clerk of Works was paid \$1,530.98 and advertising, etc. cost \$69.72.

Vote 289 (and Vote 824, Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, British Columbia

	Estimates	Allotments	Expenditures
Chilliwack Public Building—Addition	40,000 00	40,000 00	
A Dominion Public Buildings—Improvements and repairs	85,000 00	102,236 35	102,236 35
B Douglas—Building for Customs and Immigration	104,000 00	104,000 00	
Hazelton—Public Building	21,400 00	21,400 00	
Kamloops Public Building—Addition and alterations	36,000 00	36,000 00	98 90
C North Vancouver—Postal Station	50,000 00	50,000 00	
Vancouver Examining Warehouse—Installation of elevator ..	25,000 00	25,000 00	
D Vancouver Post Office Building—Site	750,000 00	750,000 00	
E Vancouver Public Building—Improvements and Repairs	14,000 00	19,535 22	19,535 22
F Vancouver Winch Building—Improvements to lighting (Revote)	8,000 00	8,121 13	8,121 13
G Victoria—Public Building (Revote \$50,000)	200,000 00	200,000 00	
H William Head Quarantine Station—Alterations, Improvements and Repairs	66,000 00	66,000 00	78 90
Supplement as Approved by Treasury Board (transfer from Vote 341)	22,892 70		
	<u>\$1,422,292 70</u>	<u>\$1,422,292 70</u>	<u>\$ 130,070 50</u>

A Total expenditures were \$174,864.36 including \$58,854.26 charged to Vote 294, Public Buildings Generally—Repairs, etc., \$10,493.45 charged to Vote 279, Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa including rents, etc.; and \$3,280.30 charged to Demobilization and Reconversion, Vote 598. Minor repairs and improvements were made to 125 buildings. For the following buildings, the expenditure in each case exceeded \$2,000: Courtenay Post Office, \$7,239.73; Cranbrook Post Office, \$3,452.30; New Westminster Post Office, \$11,283.29; Port Alberni Post Office, \$2,961.44; Powell River Post Office, \$2,155.16; Prince Rupert Public Building, \$2,726.65; Revelstoke Post Office, \$3,089.27; Vancouver, Federal Building, \$20,800.88, Macaulay, Nicolle, Maitland Building, \$2,525, Veterans Office Building, \$6,801.36, Winch Building, \$3,110.73; Vernon Post Office, \$6,452.86; Victoria, Astrophysical Observatory, \$7,177.79, Belmont Building, \$8,569.96, New Post Office, \$10,152.50.

Elevator maintenance cost \$8,803.

Suppliers receiving \$5,000 or over: Allan & Viner Construction Co., Ltd., \$20,223.70; Canada Paint & Contracting Co., \$8,159.80; Crone Storage Co., Ltd., \$8,428.62; Paul DeBono, \$6,419; Otis-Fensom Elevator Co., Ltd., \$8,643.15; V. I. Hardwood Floor Co., \$5,768.65; Ward & Son, Ltd., \$11,055.20.

B Plans and specifications were not completed by the close of the fiscal year.

C D Selection of a suitable site was not made by the close of the fiscal year.

E A contract was awarded to C. J. Seamer & Sons, Ltd. for general repairs and interior painting, and payment in full, in the amount of \$19,487, was made during the current year. Advertising, etc. cost \$48.22.

F A contract was awarded to Mott Electric Limited for improved incandescent lighting on the four floors and payment in full, in the amount of \$8,046, was made during the current year. Advertising, etc. cost \$75.13.

G Owing to shortage of building materials and unsettled labour conditions, the construction of the building was not undertaken.

H Plans and specifications were not prepared before the close of the fiscal year.

Vote 290 Dominion Immigration Buildings—Repairs, Improvements, etc. (and Supplement of \$7,524.27 as Approved by Treasury Board, transfer from Vote 341).....	42,524 27
Expenditures	\$ 42,524 27

The National Harbours Board was paid \$25,000 for maintenance, repairs, renewals, water, electricity and steam heat for quarters occupied at the Halifax Ocean Terminal. Expenditures amounting to \$17,524.27 were made at 7 other points.

Suppliers receiving \$5,000 or over: McBain & Jack, \$6,399.

Other expenditures for these buildings were charged to Vote 279 as follows: light and power, \$2,870.53; water, \$2,819.18; heat, \$10,113.81; sundries, \$61.50.

Vote 291 Dominion Quarantine Stations—Maintenance and repairs.....	25,000 00
Expenditures	\$ 8,274 85

Expenditures were incurred at 7 stations.

Other expenditures for these stations were charged to Vote 279 as follows: light and power, \$432.34; water, \$1,860.64; heat, \$10,488.40; sundries, \$64.48.

Vote 292 Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings.....	180,000 00
Expenditures	\$ 170,733 27

As of March 31, 1947, there were 19 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over, or the equivalent in wages at prevailing rates on that date follows: A. Brunette, \$2,510.98; G. A. Cavanagh, \$2,589.80; C. H. Cuthbertson, \$2,700; C. A. McDiarmid, \$2,612.32; T. R. Rump, \$2,961.38; S. Wilkinson, \$2,589.85.

Total expenditures were \$174,268.29 including an amount of \$3,535.02 charged to Demobilization and Reconversion, Vote 598.

Disbursements are for repairs and improvements to the existing farm buildings. For Central Experimental Farm, Ottawa, the expenditure was \$70,591.02, of which \$38,299.01 was paid for salaries and wages and \$32,292.01 for materials, etc. For the branch farms, laboratories, etc., the expenditure was \$103,677.27, of which \$30,722.04 was paid for wages and \$72,955.23 for materials, etc.

Other expenditures were charged as follows: Vote 278, light and power, \$25,960.24, water \$9,090.01, heat \$36,087.14; Vote 279, light and power, \$20,653.79, heat, \$35,803.32; furniture, \$2,775.78.

Suppliers receiving \$5,000 or over: Langelier, Ltd., \$6,201.14.

Vote 293 Flags for Dominion Buildings.....	12,000 00
Expenditures	\$ 7,189 07

Vote 294 Public Buildings Generally—Repairs, alterations, fittings and improvements..	300,000 00
Expenditures	\$ 289,084 06

Expenditures at Ottawa amounting to \$26,187.46 are referred to under Vote 278.

Expenditures other than at Ottawa are referred to under other votes as follows: Vote 283, \$23,542.31; Vote 284, \$89,078.32; Vote 285, \$46,286.90; Vote 286, \$19,667.10; Vote 287, \$37,821.48; Vote 288, \$19,708.56; Vote 289, \$26,791.93.

Vote 295 Veterans' Hospitals—Repairs, improvements and alterations.....	175,000 00
Expenditures	\$ 113,348 43

General repairs and improvements to hospitals were as follows: Halifax, \$485; Saint John, Lancaster, \$12,280.98; Veterans' Home, \$3,253; Ste. Anne de Bellevue, \$3,466; Quebec, St. Charles, \$141.90; Savard Parc, \$15,654.50; Senneville, \$198.55; Hamilton, \$250; Kingston, \$4,362.31; London, \$8,053.04; Malton, \$1,076.86; Ottawa, Rideau Health and Occupational Centre, \$9,799.11; Peterborough, \$571.10; Toronto, Christie Street, \$14,957.06; Divadale, \$1,550.36; Red Chevron, \$1,255.40; Sunnybrook, \$9,315.18; Winnipeg, Deer Lodge, \$4,575.36; Veterans' Home, \$9,758.64; Regina, \$30; Saskatoon, \$9,915; Calgary, \$1,512.70; Edmonton, \$267.26; Vancouver, \$487.41; Victoria, \$131.68.

A contract was awarded to Tropical Heat Limited for the installation of Oil Burning Equipment in the eight pavilions at Ottawa, Rideau Health and Occupational Centre and payment in full in the amount of \$5,130.96 was made during the current year.

A contract was awarded to W. G. Stephenson for repairing existing roadways of Toronto Christie St. Hospital and payment in full in the amount of \$10,149 was made during the current year.

A contract was awarded to Shannon Bros. for alterations to the Nurses' Home at Saskatoon and payment in full in the amount of \$9,439 was made during the current year.

Other expenditures for these hospitals were charged to Vote 279 as follows: furniture, \$32,626.90; heat, \$67.52; water, \$103.68.

Suppliers receiving \$5,000 or over: James Beaton & Sons, \$8,053; Maritime Construction Co., Ltd., \$8,517.18; Arthur Pelletier & Cie, Enrg, \$5,340.

CHIEF ENGINEER'S BRANCH

Vote 296 Branch Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	208,595 00	203,995 00	195,797 13
Other Pay-list Items.....	4,685 00	1,685 00	346 53
Printing and Stationery.....	4,500 00	9,100 00	7,960 32
A Travelling Expenses.....	10,000 00	10,000 00	5,528 07
B Testing Laboratories—Engineering Investigations.....	10,000 00	10,000 00	9,029 69
C Sundries.	7,320 00	10,320 00	9,886 16
	\$ 245,100 00	\$ 245,100 00	\$ 228,547 90

As of March 31, 1947, there were 82 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alport, F.	\$ 4,800 00	\$ 451 69	Laycraft, N. E.	3,240 00*	
Anderson, C. S.	2,580 00		Lucas, J. W.	3,240 00	
Bance, H.	3,900 00		Martin, G. E.	5,700 00	
Bisson, J. L.	5,700 00		Matheson, C. S.	2,520 00	
Blais, R.	6,000 00*		Millar, G.	3,600 00	1,564 93†
Brousseau, E. J. C.	3,120 00		Mineau, A. T.	3,480 00	
Burrows, W. W.	2,880 00		Moore, W. J.	3,000 00	
Cameron, K. M.	9,000 00		O'Meara, A. P.	2,880 00	
(Oct. 1)			Pilgrim, F. L.	2,580 00	
Carmichael, J. W.	3,300 00*		Rouleau, L.	2,400 00	
Carrière, J. P. (July 13)	3,720 00*		Rous, R. C.	3,360 00*	
Davy, H. M.	4,080 00*		Rubec, P.	2,460 00*	
Denis, L. V.	4,080 00		Skelton, T.	2,400 00	
Gates, J. H.	2,580 00		Smith, F. G.	4,500 00	
Girard, W. D.	2,880 00	1,136 78	Sullivan, H. M.	2,460 00	
Goodspeed, F. G.	5,700 00		Thurber, G. H.	3,900 00	
Kelley, C. D.	2,400 00		Viens, E.	4,620 00	
Laframboise, M.	2,580 00				

† Charged to Vote 297, \$1,162.24 and Vote 601, \$402.69.

A Travelling expenses of \$728.79 were paid to J. Lacourcière whose annual salary rate was less than \$2,400 on March 31.

B Equipment, materials and supplies, etc., for research work.

C Telegrams cost \$4,123.15 and telephone tolls, \$2,883.46.

Vote 297 (and Vote 825, Supplementary Estimates) Engineering, including salaries of Engineers, Clerks, etc.

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	426,415 00	412,415 00	409,186 74
Other Pay-list Items	20,000 00	4,000 00	373 46
A Surveys and Inspections	75,000 00	87,000 00	72,249 83
B Operation and Maintenance of Inspection Boats.....	12,600 00	12,600 00	11,645 67
Printing and Stationery.....	6,750 00	15,750 00	15,306 34
C Sundries	39,885 00	45,885 00	39,760 35
D New Plant	40,050 00	43,050 00	42,189 60
	\$ 620,700 00	\$ 620,700 00	\$ 590,711 99

As of March 31, 1947, there were 150 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adam, J. A.....	\$ 3,000 00	\$ 1,239 81	Keyt, W. E.....	3,720 00	531 13
Allison, L. M.....	3,360 00	1,072 59	Laferrière, J. H.	3,120 00	1,529 65
Anderson, A. A.....	4,980 00	416 17	Lajoie, G.	3,600 00	
Anderson, G. B.....	3,780 00	1,511 78	Lambert, J. B.....	3,360 00	
Bartlett, L. H.....	2,580 00		Lamoureux, G.	3,120 00	866 19†
Barwood, E. H.....	2,880 00		Lamoureux, M.	3,600 00	1,357 35
Betts, W. H.....	3,000 00	1,394 55	Laniel, J. A.....	4,500 00	1,031 32
Bonaventure, J. E.....	5,100 00		Larivière, M. G. (Nov. 1)	2,400 00	
Boughner, J. W.....	3,720 00	363 14	Latraverse, N.	2,700 00	696 49†
Boyd, R. R.....	2,700 00		Lavallée, J. C. (July 15)	2,400 00	332 11
Brophy, G. P.....	3,120 00		Leblanc, J. E.....	2,760 00*	1,155 92†
Brown, G. M.....	5,100 00	863 07	Lingley, H. P. (Aug. 3)	2,700 00	
Brunet, L.	3,720 00		Logie, H. R.....	3,120 00	
Burbidge, G. H.	4,500 00	456 18	MacDonald, A. E.....	2,664 00	
Capelle, W. A.....	2,700 00	796 72	MacGillivray, A.	2,700 00	
Clarke, G. T.....	3,240 00	867 54	(June 21)		
Collin, P. E. (Jan. 31)...	2,400 00		MacTavish, W. I.....	2,700 00	560 97
Coutlee, W. F.....	2,880 00		Mallandain, E. P.....	2,400 00	
Cox, H. G.....	2,580 00		Marion, E. P.....	2,700 00	1,424 54†
Cox, O. S.....	5,400 00	757 32	Mathewson, C. H.....	3,000 00	
Crookshank, A. R.....	3,600 00	762 88	(Oct. 6)		
Currie, C. W.....	3,000 00		Mathieson, J. R.....	3,120 00	
Davies, C. L.....	2,580 00		McAllister, C. D.....	3,780 00	
Decary, A. R.....	5,700 00	1,012 25	McDonald, D. H.....	3,720 00	
Dery, J. L.....	3,420 00		McLaren, L. G.....	3,720 00	1,640 99
Dickinson, J.	3,060 00		Mellish, J. F.....	3,600 00	
Doncaster, P. E.....	5,100 00		Mellor, W. A.....	2,400 00	
Egan, E. J.....	3,240 00	994 91	Milavsky, D. S.....	2,580 00	522 09
Elliott, L. B.....	3,960 00	618 27	Miller, H. E.....	4,080 00	568 34
Ewing, W. C.....	3,000 00	358 77	Mills, F. O. (Aug. 1)....	2,700 00	
Faulkner, C. F.....	3,120 00	768 83	Morgan, C. W.....	3,780 00	634 98†
Feeney, J. F.....	2,880 00	383 40	Morton, K. W.....	5,280 00	1,072 80
Fitzgerald, F. J.....	2,760 00*	1,135 38	Mosher, P. D.....	3,360 00	1,028 51
Freeman, J. R. (Sept. 29)	3,300 00		Nicholson, R. H.....	3,120 00	397 89
Gagnon, J. E.....	3,780 00	1,938 27†	Paget, A. E.....	2,880 00	
Gilbert, E. V.....	3,600 00	775 39	Partridge, J. K.....	3,780 00	910 14†
Girard, J. T. F.....	2,880 00		Patrique, F. A.....	3,000 00	1,409 63
Grandmont, B.	5,100 00	947 25	Piché, J. A. A. (Apr. 12)	3,000 00	
Gregory, A. W.....	3,780 00	520 90	Prentice, L.	2,400 00	843 61†
Hall, G. L.....	3,000 00	676 96	Prior, W. D.....	3,000 00	682 19
Henderson, R. P.....	3,240 00	2,254 10	Saint, J. B.....	3,120 00	1,197 93
Hertel, A. F.....	2,700 00	572 90	St. Cyr, H.	2,400 00	
Jeffery, C. C.....	3,780 00	542 62	St. Laurent, A. A.....	3,720 00	498 54
Johnston, W. J.....	4,500 00	3,381 89†	Serogic, G. N.....	3,120 00	
Joncas, J. R. L.....	3,600 00	1,834 22†	Slater, J. S. (Nov. 6)....	2,580 00	
Kennedy, R. C.....	2,400 00	809 09	Smallian, R. F.....	2,580 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Smith, G. E.....	3,120 00	2,117 33†	Villandre, J. A.....	2,400 00	1,612 53
Steiman, M. I.....	2,580 00		Vogin, J. M.....	3,120 00	1,073 19
Tapley, A. G.....	4,140 00		Walkey, A. W.....	3,240 00	1,133 91
Thexton, R. D.....	3,240 00	934 76	Webster, A.	2,760 00	896 50
Trudeau, L. G.	5,100 00	788 42†	Wilson, J. M.....	5,400 00	1,229 42†
Valiquet, J. P.....	3,720 00	1,307 52	Wood, A. R.....	3,120 00	390 98

† These items include amounts charged to: Vote 296, \$1,904.87; Vote 601, \$5,689.70; Department of Mines and Resources, Vote 148, \$528.20.

Travelling expenses of G. Millar are included under Vote 296.

- A Surveys, etc., of various harbour works amounted to \$10,973.24. Travelling expenses were \$61,276.59.
- B Expenditures were as follows: Launch *D.P.W.*, \$2,448.25; *Marion*, \$436.73; *Walrondo*, \$8,760.69.
D. E. Male, launchman on *Marion* and caretaker of plant, was provided with living quarters valued at \$12 a month.
- C Office expenses, communications, upkeep of cars, etc., amounted to \$24,124.24. Two new automobiles cost \$2,610.53 (Fort William office, \$1,020.09; New Westminster office, \$1,590.44). Test borings cost \$16,182.60, of which \$3,157.02 was refunded by other departments and private companies and credited to this account.
- D Expenditure amounting to \$37,000 for three launches represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction. Inspection, transportation and outfitting costs were \$5,189.60.

Vote 298 Dredging, General Superintendence

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	8,725 00	9,225 00	9,120 67
Other Pay-list Items	283 00	3 00	
A Printing, Stationery, Travelling Expenses, Sundries	1,955 00	1,735 00	606 53
	\$ 10,963 00	\$ 10,963 00	\$ 9,727 20

As of March 31, 1947, there were 3 salaried employees being paid from this account. B. Carwardine was receiving a salary at an annual rate of \$4,860, inclusive of war duties supplement, on that date.

A Telephone tolls were \$349.88.

Vote 299 Dredging, Maritime Provinces

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	171,295 00	156,295 00	143,817 94
Other Pay-list Items	2,000 00	2,000 00	983 59
A Maintenance and Operation	276,825 00	230,825 00	212,561 68
B New Plant	158,900 00	158,900 00	86,578 70
C Contract and Day Labour Works, Inspection and Contingencies	160,000 00	221,000 00	122,857 81
	\$ 769,020 00	\$ 769,020 00	\$ 566,799 72

As of March 31, 1947, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: E. H. Anderson, \$2,700; H. D. Gillis, \$3,900; C. S. MacLean, \$3,000. Captains and crews of thirteen dredges and five tugs were paid \$129,088.49.

A Maintenance and operation costs included board of crews, \$22,481.80, fuel, \$53,786.28, repairs and replacements, \$129,698.41, towage, \$996, sundries, \$1,497.24. Travelling expenses of \$300 or over were paid to: E. H. Anderson, \$1,133.84; H. D. Gillis, \$1,367.33; C. S. MacLean, \$1,463.40.

Suppliers receiving \$5,000 or over: L. E. Baker & Co., Ltd., \$15,548.99; A. C. Branch & Co., \$6,861.77; Jos. A. Likely, \$5,540.60; A. Pickard & Co., Ltd., \$8,753.61; Pietou Foundry & Machine Co., Ltd., \$30,828.23 (on completed contract for supply and installation of new boiler \$6,650; on completion of minor repairs to various dredges, etc., \$24,178.23); Port Hawkesbury Marine Railway Co., Ltd., \$30,280 (on completed contract for repairs to Dredge No. 115—on this contract \$22,697.55 was paid in 1945-46); Wm. Robertson & Son, Ltd., \$5,347.92; Bruce Stewart & Co., Ltd., \$11,257.97; Sydney Engineering & Dry Dock Co., Ltd., \$2,592 (on account of contract of \$5,760 for new pontoon discharge pipes).

B R. A. Douglas received \$4,100 for a dump scow; Kenneth MacAlpine & Son received \$2,160 for a new motor-boat; W. C. McKay & Sons, Ltd. received \$11,560 (\$8,320 on completed contract for new hull for Dredge No. 16 and \$3,240 for a dump scow); St. John Dry Dock & Shipbuilding Co., Ltd. received \$54,750 in the current year including the final payment on a contract for steel hopper scows—the total payments were \$79,500. Expenditure amounting to \$7,000 for Tug *Blissville* represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction. A dump scow was constructed by day labour at a cost of \$2,709.10 (labour, \$1,307.60; materials and supplies, \$1,401.50). Equipment for land based dredging plant cost \$3,644 and other charges were \$655.60.

C The following firms received \$5,000 or over for dredging: Denis Leblanc, \$5,856.63 at Botsford, N.B.; Léo P. Léger, \$9,796.27 (on a contract at Cape Bald, N.B. for \$14,204, payments amounted to \$9,018.93; on a contract at Little Shemogue, N.B. for \$6,500, payments amounted to \$164.84; by local tender at Savoy Landing, N.B., \$312.50); Marine Dredging & Dock, Ltd., \$49,687.68 (at Petite de Grat, N.S., payment in full in the amount of \$10,273.08 on its contract and \$2,560 for rental of equipment; on its contract at Trenton, N.S. and Wallace, N.S., payment in full in the amount of \$36,854.60—Trenton, \$15,406.60, Wallace, \$21,448); Marine Industries, Ltd., \$4,483.13 (on a contract of \$28,412.50 at L'Archevêque, N.S.); Félix Michaud, \$5,735.93 (on a contract at Campbellton, N.B. and Cross Point, Que. for \$10,108.54, payments in the current year including final payment, \$1,010.16; on a contract at Campbellton, N.B. payment in full in the amount of \$4,725.77); Merrill D. Rawding, \$4,544.72—The Hawk (on account of contract of \$24,512.19 at The Hawk and Shag Harbour, N.S.); Saint John Dredging Co., Ltd., \$25,172.23 (at Dipper Harbour, N.S., \$17,636.63; at St. Andrews, N.B., \$5,537.30; by local tender at Wilson's Beach, \$1,998.30); dredging by local tender at 2 other points cost \$3,663.15. Inspection on the above works cost \$4,489.39 and other charges were \$709.71.

Work was done by day labour at 29 other points at a cost of \$8,718.97.

Vote 300 (and Vote 826, Supplementary Estimates) Dredging, Ontario and Quebec

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	77,770 00	77,770 00	70,493 28
Other Pay-list Items	3,000 00	3,000 00	544 72
A Maintenance and Operation	111,070 00	111,070 00	90,457 03
B New Plant	72,000 00	72,000 00	3,247 94
C Contract and Day Labour Works, Inspection and Contingencies	370,000 00	370,000 00	211,468 26
	<u>\$ 633,840 00</u>	<u>\$ 633,840 00</u>	<u>\$ 376,211 23</u>

As of March 31, 1947, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: J. I. Cummings, \$2,700 (Nov. 1); L. P. Larochelle, \$3,300; G. Waters, \$2,745.60. Captains and crews of 5 dredges and 4 tugs were paid \$66,019.44.

A Maintenance and operation costs included board of crews, \$10,521.24, fuel, \$25,051.47; repairs and replacements, \$46,582.40, towage, \$7,046.20, sundries, \$721.36. Travelling expenses of L. P. Larochelle were \$534.36.

Suppliers receiving \$5,000 or over: Davie Shipbuilding & Repairing Co., Ltd., \$8,772.17 (on its contract for repairs to Dredge No. 116, payments in the current year including final payment were \$3,077.21, the total payments, \$9,200; for services of tug, towing various dredges, etc., \$2,195.20; for docking Tug *Bersimis*, \$1,200; for docking Dredge No. 116, \$1,800 and for minor repairs to various dredges, etc., \$499.76); Department of Transport, \$5,224.43; Saillant & Fils, Engr., \$5,956.50; Valley Camp Coal Co. of Canada, \$7,263.

B A wooden dump scow was purchased at a cost of \$3,242; other charges were \$5.94.

C The following firms received \$5,000 or over for dredging: C. S. Boone Dredging & Contracting Co., Ltd., \$26,410.98 at Port Hope, Ont.; Canadian Dredge & Dock Co., Ltd., \$20,729.91 (on its contract at Wallaceburg—Sydenham River, \$16,634.46; by tender at Windsor, \$4,095.45); Chatham Dredging & General Contracting

Co., Ltd., \$12,428.70 (at Kingsville, Ont. on completed contract, \$8,192.80; by tender, \$4,235.90); Consolidated Dredging, Ltd., \$11,829.64 at Whitby, Ont.; A. B. McLean & Sons, \$16,982.04 (on a contract at Michipicoten Harbour, Ont., \$12,710.04; by tender at Agawa River, Ont., \$750; and at Montreal River, Ont., \$3,522); McNamara Construction Co., Ltd., \$53,427.34 (Cobourg, Ont., \$18,912.85; Jersey River, Ont., \$7,533; Pefferlaw River, Ont., \$8,744.26; Eastern Channel, Toronto, \$16,437.23; and by tender at Beaverton, Ont., \$1,800); Félix Michaud, \$3,955.45 (this includes final payment on the contract of \$10,108.54 at Campbellton, N.B. and Cross Point, Que.—the total payments at Cross Point being \$8,957.97); Russell Construction Co., \$38,477.98 (on its contract at Kingston and Trenton, \$35,522.98—Kingston, \$32,207.43, Trenton, \$3,315.55 and by tender at Hamilton, \$1,800 and Trenton, \$1,155); for work by tender at 4 other points, \$4,820.40. Inspection on the above works cost \$4,699.56 and other charges were \$776.67.

Work was done by day labour at 16 points at a cost of \$16,929.59.

Vote 301 Dredging, Manitoba, Saskatchewan, Alberta and Northwest Territories

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	44,800 00	41,800 00	38,426 61
Other Pay-list Items	500 00	500 00	380 66
A Maintenance and Operation	43,250 00	46,250 00	45,264 41
B New Plant	179,000 00	179,000 00	111,011 80
C Contract and Day Labour Works, Inspection and Contingencies	2,000 00	2,000 00	1,641 96
	<u>\$ 269,550 00</u>	<u>\$ 269,550 00</u>	<u>\$ 196,725 44</u>

As of March 31, 1947, there were 4 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: J. F. Cunningham, \$3,300; H. Payne, \$2,400. Captains and crews of 5 dredges and 3 tugs were paid \$30,214.58.

A Maintenance and operation costs included board of crews, \$5,639.74, fuel, \$9,206.17, repairs and replacements, \$29,463.38, sundries, \$320.48, traveling expenses, \$634.64, of which J. F. Cunningham received \$473.09. Harstone Coal Co. received \$5,619.68.

B A contract was awarded to Standard Iron Works, Ltd. for the construction of Dredge *Patrol* and Snag Vessel on which payments in the current year including final payments were \$66,942.34, with total payments of \$82,070.34. In addition, the Company received \$4,424.42 for spare parts and equipment. Other equipment and supplies cost \$6,311.75. Expenditure amounting to \$6,000 for the purchase of a crane for use on Great Slave Lake and River represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction. Freight charges, etc. were \$478.17. Powell Equipment Co., Ltd., received \$6,526.51 for a Diesel operated hoist at Waterways, Alta.

The new Dredge *Red River* outfitted by day labour cost \$18,361.43 (wages, \$4,928.28; equipment, materials and supplies, \$13,433.15).

Preparation of plans, dismantling of old machinery for use on a dredge on the Mackenzie River, and advertising, etc., cost \$1,967.18.

Vote 302 (and Vote 827, Supplementary Estimates) Dredging, British Columbia and Yukon

	Estimates	Allotments	Expenditures
Temporary Assistance and Wages (including Cost of Living Bonus)	106,110 00	136,110 00	122,383 41
Other Pay-list Items	2,000 00	2,000 00	531 15
A Maintenance and Operation	192,850 00	177,850 00	144,578 77
B New Plant	27,000 00	27,000 00	
C Contract and Day Labour Works, Inspection and Contingencies	138,120 00	123,120 00	64,660 96
	<u>\$ 466,080 00</u>	<u>\$ 466,080 00</u>	<u>\$ 332,154 29</u>

As of March 31, 1947, there were 3 salaried employees being paid from this account. Captains and crews of 3 dredges and attending tugs and launches were paid \$118,708.08. The following were paid at annual rates of \$2,400 or over, or wages representing the equivalent thereof: W. J. Gilmore, \$2,804.04; H. G. Hill, \$2,452.67; G. E. Kellie, \$2,650.24; D. W. Matheson, \$3,052.41; E. F. Wilks, \$2,880.

A Maintenance and operation costs included board of crews, \$25,390.70, fuel, \$37,804.23, repairs and replacements, \$76,182.51, towage, \$4,574.08, sundries, \$11.44. Travelling expenses of E. F. Wilks were \$615.76.

Suppliers receiving \$5,000 or over: British Columbia Marine Engineers and Shipbuilders, Ltd., \$33,916.05 (on completed contracts for repairs, etc. to Dredge *Fruhling*, \$21,015.29 and to Dredge *King Edward*, \$12,900.76); Home Oil Distributors, Ltd., \$8,832.95; Standard Oil Co. of British Columbia, Ltd., \$21,784.55; Vancouver Engineering Works, Ltd., \$10,267.94.

B British Columbia Bridge & Dredging Co., Ltd. received \$22,142.20 (on its contract of \$73,500 at Gunderson's and Nicomen Sloughs, \$14,062—Gunderson's Slough; at Ladner, B.C., \$6,930.20 and by tender at Port Alberni, B.C., \$1,150). Straits Towing & Salvage Co., Ltd., received payment in full in the amount of \$16,797.86 on its contract at Nicomen Slough. Other charges were \$60.57. The First Narrows Bridge Co., Ltd., received a contribution of \$125 towards dredging in the Capilano River. Dredging and snagging by local tender at 3 other points cost \$4,479.48.

The following works were carried out by day labour: Chilliwack (East of Rosedale), snagging, \$5,439.20 (labour, \$3,243.90; materials and supplies, \$2,195.30); Fraser River, survey, \$5,940.70 (labour, \$4,009; materials and supplies, \$1,931.70). Snagging and dredging at 4 other points cost \$9,675.95.

Vote 303 New Dredge for Great Lakes (Revote \$50,000)	162,000 00
Expenditures	\$ 234 51

Tenders were invited for this project but no further action was taken as negotiations are proceeding for the purchase of a dredge from the National Harbours Board.

Vote 304 Maintenance and Operation of Champlain Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	35,050 00	35,050 00	33,346 07
Other Pay-list Items	94 00	94 00	29 57
A Materials and Supplies	15,000 00	15,000 00	11,198 44
B Electric Power, Repairs and Sundries	285,388 00	285,388 00	8,783 82
	\$ 335,532 00	\$ 335,532 00	\$ 53,357 90

As of March 31, 1947, there were 18 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: U. Bureau, \$2,700—in addition to his salary he was provided with a house, the annual rental value of which was \$240; O. Robitaille, \$2,400; J. P. Samson, \$2,400.

A Paquet et Fils was paid \$10,451.25 for coal.

B A contract for 9 steam boilers, etc. was awarded but work was not started until after the close of the fiscal year.

Vote 305 Maintenance and Operation of Esquimalt Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	59,229 00	59,229 00	56,638 90
Other Pay-list Items	451 00	451 00	159 14
A Electric Power	36,000 00	39,000 00	37,846 00
B Materials and Supplies, Repairs and Sundries	46,500 00	43,500 00	39,225 03
	\$ 142,180 00	\$ 142,180 00	\$ 133,869 07

As of March 31, 1947, there were 29 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: A. Craig, \$3,090—in addition to his salary he was provided with a house, the annual rental value of which was \$390; D. H. Holmes, \$2,580; R. Hutchison, \$2,400 (Dec. 28); N. Patterson, \$2,400; C. A. Rainsford, \$2,460 (June 19).

A Power was supplied by B.C. Electric Railway Co., Ltd.

B A contract was awarded to George H. Wheaton for placing concrete slab under rail of crane track. The contract was for \$7,327 and payments amounted to \$2,794.43.

A contract was awarded to Victoria Paving Co., Ltd. for repairs to roadway, etc., and payment in full in the amount of \$11,519 was made during the current year.

The City of Victoria supplied water at a cost of \$4,881.30. Materials, supplies and maintenance costs were \$20,030.30. Payments made to Canada Paint & Contracting Co. were \$7,575.

Vote 306 Maintenance and Operation of Lorne Graving Book

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	28,040 00	28,040 00	27,902 45
Other Pay-list Items	20 00	20 00	1 17
A Materials and Supplies	5,440 00	5,440 00	4,598 29
Electric Power, Repairs and Sundries	12,543 00	12,543 00	4,446 69
	<u>\$ 46,043 00</u>	<u>\$ 46,043 00</u>	<u>\$ 36,948 60</u>

As of March 31, 1947, there were 14 salaried employees being paid from this account. On that date, J. H. Lamontagne was receiving a salary at an annual rate of \$2,400 and was provided with a house, the annual rental value of which was \$180.

A Paquet et Fils received \$4,185 for coal.

Vote 307 Maintenance and Operation of Selkirk Repair Slip

	Estimates	Allotments	Expenditures
Other Pay-list Items	74 00	53 53	53 53
Materials and Supplies, Electric Power and Sundries	1,350 00	1,333 53	1,333 53
A Maintenance and Repairs (including Cost of Living Bonus) ..	8,410 00	8,922 53	8,922 53
Supplement as Approved by Treasury Board (transfer from Vote 341)	475 59		
	<u>\$ 10,309 59</u>	<u>\$ 10,309 59</u>	<u>\$ 10,309 59</u>

A This work was performed by day labour (labour, \$6,135.69; materials and supplies, \$2,786.84).

Vote 308 Maintenance and Operation of Locks and Dams

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus).....	33,508 00	33,508 00	33,448 40
Other Pay-list Items.....	250 00	250 00	127 78
A Materials and Supplies, Electric Power and Sundries.....	7,922 00	7,922 00	5,119 74
B Maintenance, Repairs and Operation.....	213,320 00	213,320 00	88,002 52
	<u>\$ 255,000 00</u>	<u>\$ 255,000 00</u>	<u>\$ 126,698 44</u>

As of March 31, 1947, there were 20 salaried employees being paid from this account. On that date, N. Ross was receiving a salary at an annual rate of \$2,460 and was provided with a house, the annual rental value of which was \$300. Seven other employees were provided with living quarters, the annual rental value of which totalled \$756.

A B The following is a distribution of expenditures from these primary allotments:

	Materials and supplies, etc.	Maintenance, repairs, etc.
Cowan Dam, Sask.		339 97
French River Dam, Ont.	382 15	1,661 13
Fryer's Island Dam, Que.	488 89	2,182 81
Latchford Dam, Ont.	64 80	1,019 35
Okanagan Control Dam, B.C.		66 35
Quinze Dam, Que.	436 46	5,250 18
Rivière du Lièvre Lock and Dam, Que.	151 57	2,786 51
St. Andrew's Rapids Lock and Dam, Man.	2,596 26	8,747 37
Timiskaming Dam, Que. and Ont.	999 61	65,948 85
	<u>\$ 5,119 74</u>	<u>\$ 88,002 52</u>

At St. Andrew's Rapids Lock and Dam, Man., the Dominion Bridge Co., Ltd. was paid \$200 which had been withheld on its contract for repairs to steel work at the east approach. The total payments were \$6,132.65.

A contract was awarded to Intrusion-Prepakt, Ltd., for repairs to concrete piers, etc., at Timiskaming Dam (Ontario side). The contract was for \$132,895 and payments amounted to \$60,712.11.

Vote 309 (and Vote 653, Further Supplementary Estimates) Maintenance and Operation of Snagboats

	Estimates	Allotments	Expenditures
Snagboat <i>Samson</i> :—			
Wages of Crew (including Cost of Living Bonus)	24,176 00	24,176 00	21,948 81
Other Pay-list Items	200 00	200 00	77 22
A Maintenance and Operation (including Board allowance)....	18,095 00	18,095 00	17,638 27
Snagboat <i>Essington</i> :—			
Wages of Crew (including Cost of Living Bonus)	20,238 00	20,238 00	17,906 54
Other Pay-list Items	200 00	200 00	79 06
B Maintenance and Operation (including Board allowance)....	15,500 00	15,500 00	15,477 50
	<u>\$ 78,409 00</u>	<u>\$ 78,409 00</u>	<u>\$ 73,127 40</u>

A list of those who were receiving wages at prevailing rates, of \$2,400 or over on March 31, 1947, follows:
T. Hirst, \$2,560.24; J. R. McIntosh, \$2,575.24 (Snagboat *Samson*). W. F. Robertson, \$2,409.36; J. D. Watson, \$2,403.35 (Snagboat *Essington*).

A Board of crew, \$4,779.70; fuel, \$3,939.33; repairs, etc., \$8,919.24.

B Board of crew, \$5,604.44; fuel, \$2,504.87; repairs, etc., \$7,368.19.

Vote 310 (and Vote 828, Supplementary Estimates) Maintenance and Operation of Roads and Bridges— Burlington Channel Bridge

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	14,923 00	15,778 00	15,408 34
Other Pay-list Items	200 00	20 00	13 26
A Operation, Maintenance and Supplies	22,187 00	21,512 00	21,510 47
	<u>\$ 37,310 00</u>	<u>\$ 37,310 00</u>	<u>\$ 36,932 07</u>

As of March 31, 1947, there were 10 salaried employees being paid from this account. In addition to his salary, B. H. Hoekridge was provided with a house, the annual rental value of which was \$250.

A Electric power cost \$2,709.92. Repairs cost \$18,800.55, of which \$4,965.75 was paid to Frank Greaves & Co. for re-flooring and \$8,604.54 to Hamilton Bridge Co., Ltd. for repairs to bridge.

Vote 311 Maintenance and Operation of Roads and Bridges—Kingston, LaSalle Causeway

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	6,891 00	7,191 00	7,025 35
Other Pay-list Items.....	200 00	50 00	44 86
A Operation, Maintenance and Supplies	11,200 00	11,050 00	9,921 32
	<u>\$ 18,291 00</u>	<u>\$ 18,291 00</u>	<u>\$ 16,991 53</u>

As of March 31, 1947, there were 4 salaried employees being paid from this account.

A Electric power cost \$1,536.35; repairs, etc., \$8,384.97.

Vote 312 Maintenance and Operation of Roads and Bridges—New Westminster Bridge. \$ 41,400 00
Expenditures nil

At the close of the fiscal year, the expenditures from this vote were transferred to the Fraser River Bridge—Maintenance account (see under Open Accounts further on in this section) to which account the revenues were credited.

The cost of maintenance and operation of the bridge in 1946-47 was \$39,959.97, of which \$20,927.73 was paid for salaries (including cost of living bonus), \$67.44 for other pay-list items and \$18,964.80 for maintenance and repairs. In addition, \$61,945.40, paid to the Canadian National Railways, was expended from the Open Account for track replacement.

Revenues collected for use of the bridge totalled \$111,416.53 made up of payments by British Columbia Electric Railway Co., Ltd., \$14,192.80; Canadian National Railways, \$69,260.40; and Great Northern Railway, \$27,963.33.

As of March 31, 1947, there were 10 salaried employees being paid from this account. T. Gifford was receiving a salary at an annual rate of \$3,000 on date of separation (Aug. 25).

Vote 313 (and Vote 829, Supplementary Estimates) Maintenance and Operation of Roads and Bridges—Generally

	Estimates	Allotments	Expenditures
Wages (including Cost of Living Bonus).....	2,520 00	2,520 00	887 26
A Other Pay-list Items.....	250 00	250 00	72 50
B Maintenance and Repairs.....	83,730 00	83,730 00	38,598 05
	<u>\$ 86,500 00</u>	<u>\$ 86,500 00</u>	<u>\$ 39,557 81</u>

As of March 31, 1947, there were 2 salaried employees being paid from this account.

A B Expenditures were as follows: North Timiskaming, Que., \$18,068.15 (on a contract of \$45,500 for repairs to piers and abutments, payments made to Intrusion-Prepakt were \$12,182.41; Edmond Lessard and Eugène Labelle were paid \$4,500 for painting steelwork; minor repairs cost \$1,385.74); Perley Bridge, Hawkesbury, Ont., \$12,445.07, of which asphaltic concrete paving done by Dibblee Construction Co., Ltd. cost \$3,153.50 and day labour cost \$9,291.57 (wages, \$5,111.83; materials and supplies, \$4,179.74); Ottawa bridges and approaches, \$5,911.41, of which \$3,393.61 was for lighting; 9 lesser works, \$2,245.92.

Dry Dock Subsidies, c. 191, R.S. \$ 465,000 00

A Burrard Dry Dock (North Vancouver).....	112,500 00
B Montreal Floating Dock.....	105,000 00
C Saint John Dry Dock.....	247,500 00
	<u>\$ 465,000 00</u>

Payment of a subsidy is based on a certificate of the Chief Engineer of the Department that the dock has been kept in a constant state of efficiency, that no discrimination has been shown against any vessel wishing to use the dock, and that the rates charged have not exceeded the rates agreed upon between the Department and the dry dock management.

The Act of 1910 and the amending Act of 1917 are consolidated in the Dry Docks Subsidies Act, c. 191, R.S.

- A This subsidy, paid to Burrard Dry Dock Co., authorized by c. 27, 1917, is $4\frac{1}{2}$ per cent on a cost of \$2,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1960. The amount of \$2,381.86 is retained from the subsidy each year and is deposited to the credit of the Burrard Dry Dock Pontoons Account (see Open Accounts further on in this section).
- B This subsidy, paid to Canadian Vickers, Ltd., authorized by c. 17, 1910, is $3\frac{1}{2}$ per cent of the cost of \$3,000,000 for a period of 35 years. Payments, made semi-annually, will continue until 1948.
- C This subsidy, paid to Saint John Dry Dock & Ship Building Co., Ltd., authorized by c. 27, 1917, is $4\frac{1}{2}$ per cent of the cost of \$5,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1959.

Vote 314 (and (a) Vote 330, Supplementary Estimates; (b) Vote 654, Further Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, Nova Scotia

	Estimates	Allotments	Expenditures
A Bay St. Lawrence—Towards harbour repairs and improvements	60,000 00	60,000 00	
B Boudreauville—Breakwater extension	9,000 00	9,000 00	8,927 03
Breen's Pond—Harbour improvements (Revote \$10,000) ...	32,000 00	32,000 00	
C Bridgewater—Repairs to railway wharf	23,000 00	23,000 00	9,833 99
D Brooklyn—Dredging	210,000 00	210,000 00	117,291 18
Canso—Wharf reconstruction	27,000 00	27,000 00	81 23
E Caribou—Waiting room on wharf	10,300 00	10,300 00	8,767 43
F Clarkes Harbour—Wharf reconstruction and extension (Revote \$35,000)	84,000 00	84,000 00	63,764 41
G Cow Bay (Port Morien)—Towards breakwater reconstruction and dredging	170,000 00	170,000 00	
Creignish—Towards breakwater-wharf reconstruction	10,000 00	10,000 00	
H Culloden—Repairs to breakwater (Revote \$6,000)	13,000 00	16,157 34	16,157 34
I Digby—Repairs to piers (Revote \$4,000)	23,300 00	23,300 00	22,545 18
J Dingwall—Towards harbour improvements	300,000 00	300,000 00	89,701 63
K Ferry Landings at Tiverton, East Ferry, Freeport and Westport	300,000 00	300,000 00	3,991 25
L Glace Bay—Towards wharf reconstruction and dredging (Revote \$75,000)	350,000 00	350,000 00	340,914 93
M Harbours and Rivers Generally—For maintenance of services, and for repairs and reconstruction due to extremely heavy storms during 1944 and 1945, no new works to be undertaken	745,000 00	745,000 00	605,280 55
N Ingonish Ferry—Wharf repairs and improvements	33,000 00	33,000 00	2,478 58
O Iona—Wharf reconstruction	101,000 00	101,000 00	75 24
L'Ardoise Beach—Breakwater extension	14,000 00	14,000 00	62 58
P Little Anse—Breakwater replacement	52,000 00	52,000 00	162 04
Q Little Judique Harbour—Improvements	6,000 00	6,056 53	6,056 53
R Lockeport—Wharf reconstruction	16,000 00	16,000 00	5,494 20
S Louisbourg—Towards construction of wharf	15,000 00	15,000 00	10,046 73
T McDonald's Cove—Towards breakwater	20,000 00	20,000 00	321 34
U Meteghan—Towards breakwater replacement	100,000 00	100,000 00	58,753 62
V New Harbour—Towards breakwater reconstruction	100,000 00	100,000 00	13,019 54
W Parker's Cove—Harbour repairs and improvements	125,000 00	125,000 00	200 00
X Pictou Island — Breakwater — Wharf replacement (Revote \$25,000)	75,000 00	75,000 00	299 02
Y Pictou—Toward restoration of harbour facilities	150,000 00	150,000 00	45,081 28
Port Beckerton (West)—Wharf reconstruction	17,000 00	17,000 00	95 98
Z Port Hood Island—Wharf (Revote \$4,000)	10,000 00	10,000 00	9,500 76
AA Port Maitland—Breakwater reconstruction	100,000 00	100,000 00	66 79
BB Port Mouton—Towards dredging	30,000 00	30,000 00	28,259 82
CC Sandford—Breakwater extension	110,000 00	110,000 00	
Ship Harbour—Wharf replacement	15,000 00	15,000 00	
DD Three Fathom Harbour—Causeway	50,000 00	50,000 00	188 79
EE Trout Cove (Centreville)—Towards breakwater reconstruction	100,000 00	100,000 00	27,210 79
Upper Whitehead—Wharf reconstruction	21,000 00	21,000 00	81 23
FF West Head—Wharf reconstruction	62,000 00	62,000 00	74 18
Supplement as Approved by Treasury Board (transfer from Vote 341)	3,213 87		
	\$3,691,813 87	\$3,691,813 87	\$1,494,785 19

- A Plans and specifications were not completed by the close of the fiscal year.
- B A contract was awarded to Colin R. MacDonald for this project and payment in full in the amount of \$8,546.92 was made during the current year. Inspection cost \$299.43, advertising, etc., \$80.68.
- C This work was carried out by day labour (labour, \$1,917.91; materials and supplies, \$7,916.08).
- D A contract was awarded to J. P. Porter Co., Ltd., for this project and payment in full in the amount of \$112,531.02 was made during the current year. Inspection cost \$4,667.83, advertising, etc., \$92.33.
- E This work was carried out by day labour (labour, \$4,283.51; materials and supplies, \$4,483.92).
- F A contract was awarded to Barney Mosher and Merrill D. Rawding for this project. The contract was for \$81,338 and payments amounted to \$62,695.61. Inspection cost \$1,068.80.
- G Plans and specifications were not completed by the close of the fiscal year.
- H This work was carried out by day labour (labour, \$6,147.22; materials and supplies, \$10,010.12, including payment of \$6,545.74 to Weymouth Shipping Co.).
- I This work was carried out by day labour (labour, \$7,538.02; materials and supplies, \$15,007.16, including payment of \$12,212.81 to Weymouth Shipping Co.).
- J A contract was awarded to St. John Dry Dock and Shipbuilding Co., Ltd. for dredging. The contract was for \$161,250 and payments amounted to \$87,595.28. Inspection cost \$1,903.29, advertising, etc., \$203.06.
- K Professional fees were \$2,000; surveys and travelling expenses, \$1,991.25.
- L A contract was awarded to Foundation (Maritime) Limited for wharf reconstruction. The contract was for \$285,702 and payments amounted to \$251,149.92.
A contract was awarded to J. P. Porter Co., Ltd. for dredging and payment in full in the amount of \$82,154.12 was made during the current year.
Inspection cost \$7,380.55, advertising, etc., \$81.21 and minor repairs, \$149.13.
- M Donald F. Cantley received \$16,945.55 on completion of contract for repairs to wharf at Cribbin's Point; M. A. Condon & Son received \$39,675.56 on completed contract for reconstruction of breakwater at Bluff Head; Robert A. Douglas received \$102,500 on his contract of \$127,790 for reconstruction of breakwater at Kelly's Cove; Allan J. McDonald, Frank Tracey and Duncan A. McIsaac received \$33,121.03 on completed contract for breakwater reconstruction at Little Judique Ponds. Inspection costs were \$3,193.03 and other charges, \$392.80.
Repairs and improvements by local tender at 2 other points cost \$4,000.
Repairs and improvements at the following points were carried out by day labour: Baileys Brook piers, \$5,078.67; Chèverie breakwater, \$9,060.06; Finlay Point breakwater-wharf, \$6,692.29; Fisherman's Harbour wharf, \$5,186.93; Freepoint (Fish Point) breakwater-wharf, \$11,556.26; Grand Etang pier, \$7,916.36; Hampton breakwater, \$6,085.30; Hantsport wharf, \$5,585.56; Indian Harbour wharf, \$7,652.90; Kingsport wharf, \$10,050.04; Lower Woods Harbour wharf, \$6,206.29; Margaree Harbour breakwaters, \$5,438.16; Painsboro wharf, \$5,120.64; Pietou wharves and piers, \$13,356.36; Pietou Landing railway wharf, \$6,446.44; Portuguese Cove breakwater, \$5,642.56; Pugwash wharf, \$10,723.48; Short beach breakwater, \$6,066.52; Sydney warehouses, \$8,958.09; Tiverton breakwater-wharf, \$20,310.74; Trout Cove retaining wall, \$5,717.10; Windsor wharf, \$7,287.12; at 173 other points, \$229,314.71. In all, labour cost \$180,148.44 and materials and supplies, \$225,304.14.
Suppliers receiving \$5,000 or over: Canada Creosoting Co., Ltd., \$8,393.86; Jos. A. Likely, Ltd., \$11,481.26; Barney Mosher, \$7,520.08; Phil. A. Pottier, \$5,441.39; Wm. Robertson & Son, Ltd., \$6,466.81; Weymouth Shipping Co., \$13,407.84.
- N This work was carried out by day labour (labour, \$2,179.79; materials and supplies, \$298.79).
- O Plans and specifications were not completed by the close of the fiscal year.
- P Public tenders were invited but no contract was awarded.
- Q This work was carried out by day labour (labour, \$2,841.32; materials and supplies, \$3,215.21).
- R A contract was awarded to A. J. Campbell, J. A. Campbell and Alex. I. McIsaac for this project. The contract was for \$19,396.95 and payments amounted to \$5,175.65. Inspection cost \$247.53; advertising, etc., \$71.02.
- S A contract was awarded to T. C. Gorman (Nova Scotia) Ltd. for this project. The contract was for \$226.090 and payments amounted to \$9,944.45; advertising, etc., cost \$102.28.
- T A parcel of land and right-of-way was purchased for \$250; advertising, etc., cost \$71.34.
- U A contract was awarded to Edward L. Babine and John K. Taylor for this project. The contract was for \$193,696.45 and payments amounted to \$57,046.15. Inspection cost \$1,698.89, advertising, \$8.58.
- V A contract was awarded to J. P. Porter Co., Ltd. for this project. The contract was for \$178,115.75 and payments amounted to \$12,615.50. Inspection cost \$315.69; advertising, etc., \$88.35.

- W Plans and specifications were not completed before the close of the fiscal year.
- X Difficulties in obtaining tenders made it impossible to get the work started before the close of the fiscal year. The expenditures were: parcel of land and legal services, \$123.11; advertising, etc., \$175.91.
- Y J. P. Porter Co., Ltd., received \$44,860.28 in connection with demolition and salvage operations; other charges totalled \$1,333.50. The Canadian National Railways contributed \$1,112.50 for use of Government equipment in salvaging 12 freight cars and the amount was credited hereto.
- Z A contract was awarded to A. J. Campbell & Son for this project and payment in full in the amount of \$9,014.52 was made during the current year. Inspection cost \$456.59 and other charges were \$29.65.
- AA Owing to difficulty in obtaining materials, work was not started at the close of the fiscal year.
- BB A contract was awarded to J. P. Porter Co., Ltd. for this project. The contract was for \$78,339.22 and payments amounted to \$27,110. Inspection cost \$1,073.09; advertising, etc., \$76.73.
- CC Plans and specifications, revised owing to certain changes in the design of the cribwork structure, were not completed before the close of the fiscal year.
- DD The contract was awarded too late in the season for work to be undertaken.
- EE A contract was awarded to M. A. Condon and Son for this project. Payments in the current year including final payment were \$26,858.94. The total payments were \$65,935.94. Inspection cost \$252.05; advertising, etc., \$99.80.
- FF A contract amounting to \$66,255.25 was awarded to Barney Mosher and Merrill D. Rawding too late in the season for work to be started during the current year.

Vote 315 (and (a) Vote 831, Supplementary Estimates; (b) Vote 655, Further Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, Prince Edward Island

	Estimates	Allotments	Expenditures
A Charlottetown—Towards wharf reconstruction and improvements (Revote \$50,000)	325,000 00	325,000 00	272,025 60
B Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	80,000 00	80,000 00	58,283 64
Montague—Wharf reconstruction	30,000 00	30,000 00	216 54
C Naufrage Harbour—Retaining wall.....	6,000 00	6,000 00	5,406 55
D North Lake—Pier extension.....	13,000 00	13,000 00	5,712 13
E Red Head—Harbour improvements (Revote \$3,500).....	11,500 00	11,500 00	10,438 91
F Rocky Point—Wharf reconstruction (Revote \$20,000).....	51,800 00	51,800 00	51,258 80
Souris—Breakwater repairs	45,000 00	45,000 00	118 46
G Summerside—Repairs to railway wharf (Revote \$18,000).....	18,000 00	18,000 00	7,744 20
Tignish—Repairs to breakwaters.....	45,000 00	45,000 00	101 28
Wood Islands—Wharf improvements.....	30,000 00	30,000 00	105 63
	<u>\$ 655,300 00</u>	<u>\$ 655,300 00</u>	<u>\$ 411,411 74</u>

- A A contract was awarded to J. P. Porter Co., Ltd. for this project. The contract was for \$338,658.60 and payments amounted to \$255,709.73. Inspection cost \$6,587.01, other charges, \$165.62; work carried out by day labour, \$9,563.24 (labour, \$4,116.05; materials and supplies, \$5,447.19).
- B A contract was awarded to Wallace Noye, James Noye, Allison Raynor and William Baglole for wharf repairs at Egmont Bay and payment in full in the amount of \$7,676.48 was made in the current year.
A contract was awarded to Harry E. Phillips for roof repairs to the frost-proof warehouse at Souris. The contract was for \$8,094 and payments amounted to \$1,710.76.
Inspection costs on the above contracts were \$398.89, and other charges, \$37.56.
Repairs and improvements at the following points were carried out by day labour: Alberton wharves, \$10,570.35; Georgetown wharves, \$5,420.26; at 29 other points, \$32,469.34. In all, labour cost \$13,293.85 and materials and supplies, \$35,166.10.
Suppliers receiving \$5,000 or over: Ashley Colter, Ltd., \$13,596.76; Morrison & McRae Ltd., \$9,508.64.
- C This work was carried out by day labour (labour, \$1,182.53; materials and supplies, \$4,224.02).
- D A contract was awarded to William Baglole, Wallace Noye, Allison Raynor and James Noye for this project. The contract was for \$13,918.50 and payments amounted to \$5,407.31. Inspection cost \$250.88; advertising, etc., \$53.94.

- E This work was carried out by day labour (labour, \$2,280.78; materials and supplies, \$8,158.13).
- F A contract was awarded to H. J. Phillips and Son for this project. The contract was for \$54,708.68 and payments amounted to \$49,949.61. Inspection cost \$1,307.79, advertising, \$1.40.
- G This work was carried out by day labour (labour, \$2,033.22; materials and supplies, \$5,710.98). Canada Creosoting Co., Ltd. supplied timber for \$7,115.33, of which \$3,437.71 was utilized in other projects and charged thereto.

**Vote 316 (and Vote 832, Supplementary Estimates) Construction, Repairs and Improvements—
Harbours and Rivers, New Brunswick**

	Estimates	Allotments	Expenditures
A Caissie's Cape—Towards Breakwater reconstruction and dredging	50,000 00	50,000 00	128 23
B Caraqueet (Young Wharf) Dredging (Revote \$5,000)	40,000 00	40,000 00	5,458 60
Cocagne Cape—Wharf extension and repairs	18,700 00	18,700 00	52 91
Cocagne Church—Wharf extension and repairs	16,900 00	16,900 00	52 63
C Dalhousie—Wharf reconstruction and dredging (Revote \$7,500)	33,500 00	33,500 00	3,379 39
Dipper Harbour—Breakwater improvements	45,000 00	45,000 00	
Grande Aldouane—Wharf repairs and improvements	11,000 00	11,000 00	49 33
D Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	150,000 000	150,000 00	77,842 57
E Léonardville—Wharf reconstruction	50,000 00	50,000 00	168 19
F Little Cape—Towards Breakwater replacement	50,000 00	50,000 00	150 33
G Lorneville—Towards Wharf replacement	50,000 00	50,000 00	
McEachern's Point—Wharf extension	14,000 00	14,000 00	119 13
Miscou—Wharf repairs and extension	13,000 00	13,000 00	119 95
H Néguaac Church—Wharf (Revote \$5,000)	26,000 00	26,000 00	24,884 21
I Richibucto Cape—Repairs and improvements to Harbour Works	20,800 00	20,800 00	14,324 06
J Welchpool—Towards wharf replacement	75,000 00	75,000 00	
	<u>\$ 663,900 00</u>	<u>\$ 663,900 00</u>	<u>\$ 126,729 53</u>

- A The contract was awarded too late in the season for any work to be undertaken.
- B A contract was awarded The Diamond Construction Co., Ltd. for this project. The contract was for \$37,584 and payments amounted to \$5,106.78. Inspection cost \$318.61, advertising, etc., \$33.21.
- C A contract was awarded to Félix Michaud for this project. The contract was for \$10,500 and payments amounted to \$2,866. Inspection cost \$348.63, advertising, etc., \$164.76.
- D Repairs and improvements at the following points were carried out by day labour: Escuminac breakwater, \$8,420.16; 76 other points, \$69,422.41. In all, labour cost \$36,417.18 and materials and supplies, \$41,425.39. Suppliers receiving \$5,000 or over: Ashley Colter, Ltd., \$16,531.78; Canada Creosoting Co., Ltd., \$5,168.79.
- E Owing to increased prices of labour and material, no contract was awarded.
- F The tenders received were too high and no contract was awarded.
- G This project has been deferred as the estimated cost was considered excessive.
- H A contract was awarded to The Diamond Construction Co., Ltd. for this project and payment in full in the amount of \$24,201.35 was made during the current year. Inspection cost \$682.86.
- I This work was carried out by day labour (labour, \$4,248.46; materials and supplies, \$10,075.60).
- J Owing to difficulty in obtaining labour and material, the work was not undertaken.

Vote 317 (and (a) Vote 833, Supplementary Estimates; (b) Vote 656, Further Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, Quebec

	Estimates	Allotments	Expenditures
A Bagotville—Wharf reconstruction (Revote \$25,000)	245,000 00	245,000 00	145,779 40
B Batiscan River—Dredging	40,000 00	40,193 97	40,193 97
C Beauharnois—Wharf reconstruction	22,000 00	22,000 00	11,975 99
D Bonaventure—Wharf extension	10,000 00	10,000 00	
E Desjardins—Wharf improvements	15,000 00	15,000 00	11,578 13
F Grande Rivière—Wharf reconstruction (Revote \$25,000)	195,000 00	195,000 00	60,563 78
F Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	345,000 00	345,000 00	286,962 69
G Isle aux Coudres—Improvements to wharves	137,000 00	137,000 00	447 35
H Isle Verte—Wharf repairs	27,100 00	27,100 00	14,825 32
I Kamouraska—Wharf reconstruction	40,400 00	40,400 00	83 31
J L'Anse St. Jean—Wharf repairs	25,000 00	25,000 00	13 28
K Matane—Dredging	130,000 00	130,000 00	107,787 37
L Matane—Reconstruction of West Breakwater (Revote \$25,000)	235,000 00	235,000 00	56,174 36
M Matane—Retaining wall	10,800 00	10,800 00	10,752 49
N Méchins—Wharf repairs and reconstruction	65,300 00	65,300 00	19,666 44
O Miguasha—Wharf improvements and breakwater (Revote \$10,000)	52,000 00	52,000 00	2,070 07
P Quebec—Completion of the reconstruction of the intercepting sewer—To implement the agreement entered into in 1939 ..	1,140,000 00	1,140,000 00	1,100,727 25
Q Rimouski—Towards reconstruction of old wharf	200,000 00	200,000 00	
R Rivière du Loup—Towards wharf reconstruction	125,000 00	125,000 00	476 01
S Ruisseau Leblanc—Towards breakwater reconstruction	30,000 00	30,000 00	300 64
T Ste. Félicité—Wharf repairs (Revote \$5,000)	54,500 00	54,538 49	54,538 49
U St. Siméon—Wharf reconstruction (Revote \$40,000)	190,000 00	190,000 00	26,661 97
V Sept Îles—Rectification work	15,000 00	15,000 00	140 45
W Sorel—Harbour repairs and improvements	61,000 00	61,000 00	44,576 19
X Supplement (transfer from Vote 341)	232 46		
	<u>\$3,410,332 46</u>	<u>\$3,410,332 46</u>	<u>\$1,996,294 95</u>

A A contract was awarded to Emile Gagnon for this project. The contract was for \$238,878 and payments amounted to \$143,867.57. Inspection cost \$1,772.14; minor repairs, \$139.69.

B A contract was awarded to Marine Industries, Ltd. for this project and payment in full in the amount of \$49,853.50 was made during the current year, including an amount of \$10,000 contributed by The International Paper Company. Inspection cost \$340.47.

C A contract was awarded to Alphonse Faubert for this project. The contract was for \$20,860.60 and payments amounted to \$11,344.48. Inspection cost \$544.31; advertising, etc., \$87.20.

D This work was carried out by day labour (labour, \$4,719.16; materials and supplies, \$6,858.97).

E A contract was awarded to James S. Watt for this project. The contract was for \$188,132.10 and payments amounted to \$49,899.54. The Department purchased timber from various suppliers at a cost of \$7,103.93. Advertising cost \$13.20; work carried out by day labour, \$3,547.11 (labour, \$1,377.19; materials and supplies, \$2,169.92).

F George W. Jewett received \$10,355.15 on completion of his contract for reconstruction of wharf at St. Sulpice (Parish); Lucien LaChapelle received \$13,389.73, of which \$10,543.80 was for completed contract covering wharf reconstruction at Contrecoeur and \$2,845.93 for work performed at Sorel on Departmental wharves; Emilien Lafortune and Paul Lafortune received \$12,719.71 for reconstructing wharf at Lavaltrie. At 11 other points, repairs and improvements, by local tender, cost \$18,818.03. Inspection costs were \$1,074.18 and other charges, \$300.79.

The following repairs and improvements were carried out by day labour: Grande Rivière, jetty, \$15,654.43; Matane, wharf, \$11,538.83; Paspebiac, wharf, \$9,351.49; Pointe au Père, maintaining and repairing wharves, \$6,399.14; Port Daniel East, wharf, \$6,196.31; Rimouski, maintaining and repairing wharves, \$18,676.65; Ste. Anne des Monts, wharf, \$18,922.50; Ste. Ignace de Loyola, wharf, \$5,135.46; Trois Pistoles, wharf, \$8,934.51; at 111 other points, \$129,495.78. In all, labour cost \$89,310.49 and materials and supplies, \$140,994.61.

Suppliers receiving \$5,000 or over: Léon Bouchard, \$10,691.49; Elzéar Cournoyer, \$7,036.56; Gulf Pulp and Paper Company, \$7,275.56; Yvon Harrison, \$6,967.68.

G Minor repairs carried out by day labour cost \$311.64 (labour, \$199.89; materials and supplies, \$111.75); survey work, \$36.08; advertising, etc., \$99.63.

H This work was carried out by day labour (labour, \$7,972.23; materials and supplies, \$6,853.09).

I A contract was awarded to Marine Industries Ltd. for this project and payment in full in the amount of \$107,757.60 was made during the current year. The Hammernill Paper Co. repaid \$840 for dredging in front of its wharf. Inspection cost \$797.84; advertising, etc., \$71.93.

- J A contract was awarded to The Royalmount Construction Ltd. for this project. The contract was for \$358,041.50 and payments amounted to \$55,632.10. Inspection cost \$400.04; advertising, etc., \$142.22.
- K This work was carried out by day labour (labour, \$3,899.71; materials and supplies, \$6,852.78).
- L A contract was awarded to Léandre Thibault for this project. The contract was for \$59,362.75 and payments amounted to \$12,559.33. Inspection cost \$233.20; advertising, etc., \$138.81. Work carried out by day labour cost \$6,735.10 (labour, \$1,858.06; materials and supplies, \$4,877.04).
- M A contract was awarded to J. Roméo Allard for this project. The contract was for \$93,526 and payments amounted to \$1,800. Advertising, etc. cost \$270.07.
- N A contract was awarded to Angus Robertson, Ltd. for this project. The amount of the contract was \$1,276,637.41. Payments in the current year were \$1,053,723.11 and payments to date, \$1,209,784.01. Supervision of the work by Arthur Surveyer & Co. cost \$47,000.74; advertising, \$3.40.
- O Owing to shortage of labour and materials, this work was not undertaken.
- P Minor repairs carried out by day labour cost \$176.01 (labour, \$291.74; materials and supplies, \$184.27).
- Q A contract was awarded to Léandre Thibault for this project and payment in full in the amount of \$54,007.81 was made during the current year. Inspection cost \$406.96; advertising, etc., \$123.72.
- R A contract was awarded to Hector Bouchard for this project and payment in full in the amount of \$11,593.37 was made during the current year. Inspection cost \$234.10, advertising, \$8.40. Timber was purchased from various suppliers at a cost of \$14,826.10.
- S Contracts awarded to Lucien Lachapelle were for: (a) system of catch basins at High Level wharf No. 1. (The contract was for \$49,361 and payments amounted to \$37,008.05); (b) steel fenders and extension to walkway, etc. (The contract was for \$9,490 and payments amounted to \$6,773.62). Inspection cost \$613.35; advertising, etc., \$181.17.

Vote 318 (and Vote 834, Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, Ontario

	Estimates	Allotments	Expenditures
A Belleville—Harbour improvements	65,000 00	65,000 00	9,411 19
B Bronte—Reconstruction of pier (Revote \$30,000)	127,000 00	127,000 00	7,860 68
C Cobourg—Reconstruction of Harbour Works (Revote \$35,000)	110,000 00	110,000 00	102,792 24
D Collingwood—Towards harbour reconstruction and improvements	250,000 00	250,000 00	3,520 02
E Fort William—Dredging (Revote \$22,000)	190,000 00	190,000 00	134,437 48
F Grand Bend—Repairs to North Pier	56,000 00	56,000 00	24,846 50
G Griffiths Island—Extension to Groyne	8,000 00	9,124 80	9,124 80
H Gros Cap—Breakwater-wharf	14,300 00	14,300 00	620 58
I Gull Bay—Wharf	6,300 00	6,300 00	
I Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	275,000 00	275,000 00	221,199 83
Hudson—Wavebreak boom	6,500 00	6,500 00	167 13
Kenora—Repairs to wharves	30,000 00	30,000 00	98 80
J Meaford—Dredging	58,000 00	58,000 00	31,961 01
K Meaford—Revetment wall	36,000 00	36,000 00	2,579 76
L Midland—Harbour improvements (Revote \$60,000)	165,000 00	165,000 00	164,632 40
M North Bay—Wharf extension	48,000 00	48,000 00	33,449 21
N Oakville—Reconstruction of east pier	123,000 00	123,000 00	23,970 56
O Oshawa—Breakwater reconstruction (Revote \$10,000)	33,000 00	33,000 00	30,659 13
Ottawa (Rideau River)—Repairs to Walls	18,500 00	18,500 00	
Parry Sound—Wharf (Revote \$5,500)	8,500 00	8,500 00	293 37
Pelee Island—Wharf improvements	30,000 00	30,000 00	219 88
P Port Arthur—Dredging	26,000 00	26,000 00	24,200 28
Q Port Arthur—Repairs to breakwater	200,000 00	200,000 00	748 84
R Port Arthur—Towards breakwater	200,000 00	200,000 00	29,498 19
S Port Bruce—Reconstruction of pier	25,000 00	25,000 00	2,721 25
T Port Hope—Harbour repairs (Revote \$20,000)	235,000 00	235,000 00	90,783 41
U Rainy River—Wharf reconstruction	17,100 00	17,100 00	5,263 90
V Sault Ste. Marie—Wharf reconstruction (Revote \$10,000)	35,000 00	35,000 00	16,274 75
South Baymouth—Wharf reconstruction and extension	34,200 00	34,200 00	367 95
W Stanley House—Wharf (Revote)	4,000 00	4,000 00	1,434 35
X Thames River—Redredging	60,000 00	60,000 00	32,508 95
Y Tobermory—Wharf and dredging	91,000 00	91,000 00	16,546 48
Wolfe Island (Marysville)—To take over and rebuild wharf.. Supplement as Approved by Treasury Board (transfer from Vote 341)	25,000 00	25,000 00	
	1,124 80		
	\$2,611,524 80	\$2,611,524 80	\$1,022,192 92

- A Russell Construction Co., Ltd. received \$9,056.08 on completion of its contract for dredging. Inspection cost \$167.51; advertising, etc., \$187.60.
- B C. S. Boone Dredging & Construction Co., Ltd., received \$7,553.30 on its contract of \$124,023.50. Inspection cost \$146.60; advertising, etc., \$160.78.
- C McNamara Construction Co., Ltd., completed its contract for the construction of a checkwater pier. Payments in the current year including final payment were \$101,671.87. The total payments were \$103,332.72. Inspection cost \$1,120.37.
- D Consolidated Dredging Ltd., received \$2,976.75 on its contract of \$25,881.50 for dredging. Inspection cost \$353.98; advertising, etc., \$189.29.
- E Canadian Dredge & Dock Co., Ltd. completed its contract for this project. Payments in the current year, including final payment, were \$153,844.84, of which \$23,041.69 was charged to Port Arthur—Dredging (see item "P" below). The total payments were \$351,239.50. Inspection cost \$3,634.33.
- F Detroit River Construction Ltd. received \$24,358.35 on its contract of \$54,617. Inspection cost \$326.47; advertising, etc., \$161.68.
- G McNamara Construction Co., Ltd. completed its contract and was paid \$8,556.18. Inspection cost \$231.25; advertising, etc., \$70.17; other charges, \$267.20.
- H Inspection cost \$390.81; survey work, \$100; and advertising, etc., \$129.77.
- I Robert Dixon Co., Ltd. received \$6,216.40, of which \$1,941.40 was for supplying and spreading gravel fill in rear of west wall and \$1,275 for backfilling west entrance pier at Oshawa.
Frid Construction Co., Ltd. received \$11,099.71, of which \$9,340.57 was for work done on a cost plus 10 per cent fee contract (Burlington Channel, repairing south pier, \$5,992; Hamilton, repairing Wellington Street wharf, \$3,348.57) and \$1,759.14 on a cost plus 10 per cent fee tender for repairing James Street wharf at Hamilton.
Richardson Construction Co., Ltd. received \$28,360.16 (\$22,192.45 for its completed contract for repairing wharf at Blind River and \$7,140.11 for repairing wharf at Huntsville, of which \$972.40 was paid in 1945-46 and \$6,167.71 in 1946-47).
Russell Construction Co., Ltd. received \$38,977.70 (\$35,776.97 on completed contract for groynes at Toronto, on which total payments were \$44,080.55; \$2,161.28 on a cost plus 10 per cent fee tender for repairing Catherine Street wharf at Hamilton; \$840 for replacing pile cluster at Ottawa Street dock at Hamilton; \$199.45 for repairs to west entrance pier at Oshawa).
Sterling Construction Co., Ltd. received \$6,351.88 on contract of \$7,752 for repairing warehouse at Kingsville.
Repairs and improvements by local tender at 10 other points cost \$16,355.67.
Inspection costs on the above works were \$1,186.90, other charges, \$289.26.
Repairs and improvements were carried out by day labour as follows: Gananoque, wharves, \$13,146.90; Goderich, harbour works, \$5,557.12; Owen Sound, wharf, \$7,182.34; Port Colborne, breakwaters, \$6,738.42; South Lancaster, wharf, \$5,049.14; Windsor, maintaining and repairing wharf, \$5,415.20; at 60 other points, \$69,273.03. In all, wages cost \$37,640.63, materials and supplies, \$74,721.52.
C. E. Whicher Ltd. received \$7,395.83.
- J Reginald A. Blyth was paid \$7,701.40 on completed contract at Big Head River and Canadian Dredge & Dock Co., Ltd. received \$23,298.03 on its contract of \$47,836 for dredging in the Harbour. Inspection cost \$784.61; advertising, etc., \$176.97.
- K Canadian Dredge & Dock Co., Ltd. received \$2,455 on contract of \$43,225.04. Advertising, etc., cost \$124.76.
- L Canadian Dredge & Dock Co., Ltd. received \$162,162.14 on a contract amounting to \$178,152.85 for mooring facilities and dredging. Payment in full in the amount of \$50,916.22 was made in the current year for mooring facilities. Payments in the current year, including final payments for dredging, were \$111,245.92 with total payments of \$127,236.63. Inspection cost \$2,470.26.
- M Richardson Construction Co., Ltd. received \$32,829.68 on contract of \$44,921. Inspection cost \$457.44; advertising, etc., \$57.88; other charges, \$104.21.
- N McNamara Construction Co., Ltd. received \$23,711.13 on contract of \$149,200. Inspection cost \$140.58; advertising, etc., \$118.85.
- O Russell Construction Co., Ltd. completed a contract and was paid \$29,244.87. Inspection cost \$1,414.26.
- P Canadian Dredge & Dock Co., Ltd. received \$23,041.69 on completed contract (see item "E" above). Inspection cost \$659.24, operating inspection boats, \$499.35.
- Q Expenditures were for: operating inspection boats, \$498.15; inspection, \$138.75; advertising, etc., \$111.94.
- R Canadian Dredge & Dock Co., Ltd. received \$27,911.52 on contract of \$722,950. Inspection cost \$541.29; advertising, etc., \$114.73; soundings, \$930.65.

- S Reginald A. Blyth received \$2,614.92 on contract of \$27,985.40. Inspection cost \$21.83, advertising, etc., \$84.50.
- T Brennan Paving Co., Ltd. received \$89,306.42 on contract of \$103,319.86 for repairs to east breakwater. Inspection cost \$1,396.87, advertising, etc., \$80.12.
- U Macaw & Macdonald received \$5,166.21 on contract of \$25,008.20. Inspection cost \$25.58, advertising, etc., \$72.11.
- V L. R. Brown & Co., Ltd. received \$15,429.91 on contract of \$38,362.52. Inspection cost \$573.33, advertising, etc., \$271.51.
- W This work was carried out by day labour (labour, \$1,191.79; materials and supplies, \$187.44). Survey of lot cost \$55.12.
- X Chatham Dredging & General Contracting Co., Ltd. received \$31,800 on its contract of \$61,535. Inspection cost \$624.59, advertising, etc., \$84.36.
- Y Detroit River Construction Ltd. received \$16,020 on its contract of \$97,085. A water lot cost \$100; inspection, \$308.67 and advertising, etc., \$117.81.

Vote 319 (and (a) Vote 835, Supplementary Estimates; (b) Vote 657, Further Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, Manitoba

	Estimates	Allotments	Expenditures
A Gimli—Wharf reconstruction (Revote \$10,000)	85,000 00	85,000 00	1,573 60
B Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	40,000 00	40,000 00	35,326 05
C Hecla—Wharf reconstruction	69,000 00	69,000 00	34,895 40
D Hnausa—Wharf reconstruction (Revote \$25,000)	100,000 00	100,000 00	1,345 36
E Mill Creek—Towards reconstruction of dam	3,600 00	3,600 00	3,307 19
F Selkirk—Towards wharf reconstruction (Revote \$10,000)	150,000 00	150,000 00	149,231 28
G St. Andrews—River breakwater (Revote \$5,000)	7,500 00	7,500 00	174 79
G St. Andrews Lock and Dam—Straightening West approach ..	65,000 00	65,000 00	38,611 02
	<u>\$ 520,100 00</u>	<u>\$ 520,100 00</u>	<u>\$ 264,464 69</u>

- A This work was carried out by day labour (labour, \$289.89; materials and supplies, \$1,283.71).
- B A contract was awarded to Mountain Road Builders, Ltd. for repairing ferry wharves at St. George and payment in full in the amount of \$12,893 was made in the current year. A contract was awarded William Newman Co., Ltd. for repairs to Alexander Street wharf at Winnipeg and payment in full in the amount of \$5,492.61 was made in the current year. Timber purchased from various suppliers cost \$3,300. For the above works, inspection cost \$824.25 and other charges were \$245.04.
- Repairs and improvements were carried out by day labour at 5 other points at a cost of \$7,571.15 (labour, \$4,608.62; materials and supplies, \$2,962.53).
- C A contract was awarded to William Newman Co., Ltd. for this project. The contract was for \$68,694.73 and payments amounted to \$34,294.90. Inspection cost \$532.52 and advertising, etc., \$67.98.
- D This work was carried out by day labour (labour, \$217.27; materials and supplies, \$1,128.09).
- E This work was carried out by day labour (labour, \$370.90; materials and supplies, \$2,936.29).
- F A contract was awarded to Nelson River Construction Co., Ltd., for this project. The contract was for \$168,547.40 and payments amounted to \$145,022.39. Inspection cost \$828 and advertising, etc., \$110.23. Repairs carried out by day labour cost \$3,270.66 (labour, \$2,166.20; materials and supplies, \$1,104.46).
- G A contract was awarded to Dominion Bridge Co., Ltd. for this project. The contract was for \$61,213 and payments amounted to \$37,893.91. Inspection cost \$441.76; re-alignment of power line, \$180; and advertising, etc., \$95.35.

Vote 320 (and Vote 836, Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, Saskatchewan, Alberta and Northwest Territories

	Estimates	Allotments	Expenditures
A Great Bear River Road, N.W.T.—Completion of extension, rebuilding old section and purchase of maintenance machinery	425,000 00	425,000 00	338,644 18
B Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	25,000 00	25,000 00	6,628 89
Waskesiu Lake—Toward harbour improvements	15,000 00	15,000 00	
Waterways—Wharf (Revote \$10,000)	15,000 00	15,000 00	
C Yellowknife—Improvements to navigation (Revote)	7,200 00	7,200 00	1,461 52
D Yellowknife—Wharf	41,000 00	41,000 00	34,568 17
	<u>\$ 528,200 00</u>	<u>\$ 528,200 00</u>	<u>\$ 381,302 76</u>

A A contract was awarded, on a straight cost basis, to The Northern Transportation Co., Ltd. for this project. Payments in the current year for maintenance work on the old section were \$4,472.83, and on the extension, \$300,862.91. Payments to date were \$670,849.87. Inspection, engineer's services, etc. cost \$5,038.44. Imperial Oil Ltd. was paid \$28,270 for road maintenance machinery.

B Repairs and improvements were carried out at 6 points at a cost of \$1,133.64 for labour and \$5,495.25 for materials and supplies.

C This work was carried out by day labour (labour, \$1,006.79; materials and supplies, \$454.73).

D This work was carried out by day labour (labour, \$1,994.05; materials and supplies, \$32,574.12). Suppliers receiving \$5,000 or over: Northern Alberta Railways Co., \$6,380.17; Northern Transportation Co., Ltd., \$7,096.59; Northern Truck Service, \$8,764.04.

Vote 321 (and (a) Vote 837, Supplementary Estimates; (b) Vote 658, Further Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, British Columbia and Yukon

	Estimates	Allotments	Expenditures
Alert Bay—Breakwater	30,000 00	30,000 00	105 62
Bamfield (West)—Repairs and improvements to float and approach	10,000 00	10,000 00	54 81
Bella Bella—Wharf renewal	34,000 00	34,000 00	173 74
A Bella Coola—Wharf repairs and improvements (Revote \$10,000)	95,300 00	95,300 00	607 04
B Brownsville—Harbour improvements (Revote \$8,000)	20,000 00	20,000 00	12,154 74
C Brunette River (Sapperton)—Approach and float (Revote \$7,000)	10,000 00	10,000 00	5,913 13*
D Capilano River—Channel protection	8,500 00	9,014 80	9,014 80
Davis Bay—Wharf repairs and improvements	16,000 00	16,000 00	193 02
E Fraser River—Improvements	175,000 00	175,000 00	
F Fraser River (Kirkland Island)—Channel protection	75,000 00	75,000 00	24,015 55
Fraser River—Protection work on Lulu and Sea Islands	40,000 00	40,000 00	146 45
G Fraser River—Reconstruction of North Arma Jetty (Revote \$50,000)	225,000 00	225,000 00	110,769 50
H Fraser River—Survey Launch	15,000 00	15,000 00	12,750 00
I Gibson's Landing—Wharf reconstruction	50,000 00	50,000 00	9,446 56
J Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	325,000 00	325,000 00	209,957 91
K Horseshoe Bay—Wharf reconstruction	24,000 00	24,000 00	21,329 15
L Kanaka Landing—Floats (Revote \$4,900)	5,500 00	5,500 00	4,989 18
M Kaslo—Wharf repairs	2,000 00	2,000 00	760 25
N Ladysmith—Float and breakwater (Revote)	11,700 00	12,029 29	12,029 29
O Nahun (Caesar's Point)—Wharf replacements	11,000 00	11,000 00	6,500 28
P Nanaimo—Harbour improvements	60,000 00	60,000 00	24,171 47
Q Nanaimo—Replacement of crane on assembly wharf	52,500 00	52,500 00	31,253 36
R Nanaimo—Wharf repairs and improvements	61,000 00	61,000 00	35,069 07
North Galiano—Wharf	9,500 00	9,500 00	132 37

	Estimates	Allotments	Expenditures
S Port Alberni—Harbour improvements (Revote \$9,000)	155,000 00	155,000 00	22,926 14
Prince Rupert—Renewal of fishermen's floats (Revote \$5,000)	22,000 00	22,000 00	
Prince Rupert (Digby Island)—Wharf repairs	18,000 00	18,000 00	350 00
Queen Charlotte City—Wharf repairs and extension (Revote \$5,000)	16,000 00	16,000 00	186 13
T Refuge Cove (Redonda Island)—Float (Revote \$5,900)	6,000 00	6,000 00	5,316 52
Steveston No. 2 Road—Wharfage facilities	16,000 00	16,000 00	96 21
Stewart—Wharf repairs (Revote)	32,000 00	32,000 00	
U Ucluelet West—Wharf improvements	10,700 00	10,898 62	10,898 62
V Vananda—Wharf extension, freight shed and repairs (Revote \$4,200)	7,900 00	7,900 00	1,356 79
W Victoria—Towards dredging	100,000 00	100,000 00	755 22
X Victoria—Fishing Harbourage	67,000 00	67,000 00	535 50
Y Westview—Harbour improvements (Revote \$20,000)	75,000 00	75,000 00	52,733 68
Westview—Replacing fishing harbourage (Revote \$25,000) .	305,000 00	305,000 00	238 15
Z Winter Harbour—Improvements (Revote \$5,000)	24,000 00	24,000 00	22,253 52
Supplement as Approved by Treasury Board (transfer from Vote 341)	1,042 71		
	<u>\$2,221,642 71</u>	<u>\$2,221,642 71</u>	<u>\$ 649,183 79</u>

A This work was carried out by day labour (labour, \$156.94; materials and supplies, \$450.10).

B A contract was awarded to Fraser River Pile Driving Co., Ltd. for this project. The contract was for \$17,310.29 and payments amounted to \$11,269.95. Inspection cost \$884.79.

C A contract was awarded to Fraser River Pile Driving Co., Ltd. for this project and payment in full in the amount of \$5,662.78 was made during the current year. New dolphins cost \$200 and advertising, etc., \$50.35.

D This work was carried out by day labour (labour, \$719.34; materials and supplies, \$8,295.46).

E Plans and specifications were prepared but no action was taken pending final decision on alternative schemes.

F A contract was awarded to Gilley Bros. Ltd. for this project. The contract was for \$57,710 and payments amounted to \$23,526.58. Inspection cost \$425.27 and advertising, etc., \$63.70.

G A contract was awarded to Coast Quarries Limited for this project. The contract was for \$217,566.44 and payments amounted to \$108,791.35. Inspection cost \$1,978.15.

H The expenditure represents the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

I A contract was awarded to William Greenlees for this project. The contract was for \$61,210 and payments amounted to \$9,084.42. Inspection cost \$290.29 and advertising, etc., \$71.85.

J A contract was awarded to Armour Salvage and Towing Co. (1945) for repairing wharf at Port Simpson and payment in full in the amount of \$11,770.55 was made during the current year. In addition the Company was paid \$5,237.50 for repairing wharf, etc. at Kincolith, including an amount of \$1,225 contributed by Union Steamships Ltd. for replacement of dolphin.

B. & M. Logging Ltd. received \$13,042.50 for placing fill on wharf approach at Squamish.

Fraser River Pile Driving Co., Ltd. received \$21,545.63 on completed contract for reconstruction of wharf at Mission, \$692.60 for replacing dolphin, etc. at Mission wharf and \$593.50 for replacing dolphin at Steveston wharf.

Frank Gagne was paid \$19,633.25 for repairs and improvements at the following points: Blind Channel, float, \$247; Courtenay, float, \$4,680; Ford's Cove, float, \$1,599.05; Gow's Landing, float, \$1,260; McNally's Landing, float, \$1,110.30; Quathiaski Cove, wharf, \$589.80; Rock Bay, dolphins, \$1,062.50; Shushartie Bay, floats, \$1,945; Whaletown, floats, \$4,139.60.

A contract was awarded William Greenlees for renewal of float, etc. at Seaside Park and payment in full in the amount of \$8,154.77 was made during the current year.

Horie-Latimer Construction Co., Ltd. was paid \$6,334.39 on completed contract for wharf repairs at Comox; \$281.60 at Courtenay; \$7,487.60 for float replacement at Seaford and \$10,357.54 for repairs and improvements as follows: Churchouse, \$4,783.50; Fanny Bay, \$325; Hospital Bay, \$235; Seaford, \$320; Spring Cove, \$195; Squirrel Cove, \$4,499.04.

Pacific Pile Driving Co., Ltd. received \$5,297.48 on completed contract at Long Bay (Gambier Island), \$1,590 for float repairs at Lyall Harbour and \$650 for breakwater repairs at William Head.

A contract was awarded to Victoria Pile Driving Co., Ltd. for renewal of wharf at Saanichton and payment in full in the amount of \$9,251.08 was made during the current year.

At 20 other points, repairs and improvements were made by local tenders, etc. at a cost of \$26,069.58.

In all the above works, inspection cost \$3,490.62 and other charges amounted to \$887.74.

At Grantham's Landing repairs and improvements carried out by day labour cost \$6,312.61 (labour, \$4,998.87; materials and supplies, \$1,313.74); at 79 other points, repairs, etc. were carried out by day labour at a cost of \$52,502.37 (labour, \$22,118.84; materials and supplies, \$30,383.53).

Suppliers receiving \$5,000 or over: Burns & Jackson Logging Co., Ltd., \$5,085.69; Mayo Lumber Co., Ltd., \$13,798.25.

K A contract was awarded to Pacific Pile Driving Co., Ltd. for this project and payment in full in the amount of \$20,766.10 was made during the current year. Inspection cost \$494.07 and advertising, etc., \$68.98.

L Fraser River Pile Driving Co., Ltd. was paid \$4,989.18 for this work which was done by local tender.

M This work was carried out by day labour (labour, \$411.03; materials and supplies, \$349.22).

N A contract was awarded to Pacific Pile Driving Co., Ltd. for this project and payment in full in the amount of \$11,576.53 was made during the current year. Inspection cost \$432.52 and advertising, etc., \$20.24.

O This work was carried out by day labour (labour, \$2,186.27; materials and supplies, \$4,314.01).

P A contract was awarded to Pacific Pile Driving Co., Ltd. for this project. The contract was for \$58,760 and payments amounted to \$23,729.40. Inspection cost \$352.88 and advertising, etc., \$89.19.

Q Western Bridge & Steel Fabricators Ltd. was paid \$8,710 for a second hand locomotive crane, and A. R. Williams Machinery Co. of Vancouver, Ltd. was paid \$16,460 for 2 hydraulic lift trucks. Materials, supplies and spare parts cost \$6,083.36.

R This work was carried out by day labour (labour, \$8,634.52; materials and supplies, \$26,434.55, of which Mayo Lumber Co., Ltd. received \$13,798.25).

S A contract was awarded to British Columbia Bridge & Dredging Co., Ltd. for dredging. Payments in the current year, including final payment, were \$11,854.72. The total payments were \$38,128.55. Bloedel, Stewart & Welch, Ltd. contributed \$4,261.05 as their share of the cost of this project. In addition, British Columbia Bridge & Dredging Co., Ltd. received \$6,557.80 for dredging in front of bulkhead, etc. A contract was awarded to Highway Construction Co., Ltd. for bulkhead and float. Payments in the current year including final payment were \$7,749.20 and total payments were \$20,680.44. In all, inspection cost \$852.61, advertising, etc., \$105.20 and minor repairs, \$67.66.

T A contract was awarded to Vancouver Pile Driving Co., Ltd. for this project and payment in full in the amount of \$5,092.20 was made during the current year. Inspection cost \$53.10, survey work, \$171.22.

U A contract was awarded to Dunlop and McDonald for this project and payment in full in the amount of \$10,316 was made during the current year. Inspection cost \$486.05 and advertising, etc., \$96.57.

V Repairs carried out by day labour cost \$1,242.27 (labour, \$215.80; materials and supplies, \$1,026.47). Advertising, etc. cost \$114.52.

W Survey costs were \$755.22 (labour, \$328.11; materials and supplies, \$427.11).

X Repairs carried out by day labour cost \$450.23 (labour, \$256.37; materials and supplies, \$193.86). Advertising, etc. cost \$85.27.

Y A contract was awarded to Northern Construction Co. & J. W. Stewart, Ltd. for this project. Payments in the current year including final payment were \$48,354.41 and the total payments were \$225,365.92. Inspection cost \$1,057.61, and repairs, improvements and equipment, \$3,321.66.

Z A contract was awarded to Frank L. Hole and Oke V. Johnson for this project and payment in full in the amount of \$21,601.77 was made in the current year. Inspection cost \$401.75 and survey work \$250.

TELEGRAPH BRANCH

Vote 322 (and Vote 838, Supplementary Estimates) Branch Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	36,375 00	36,375 00	33,722 02
Other Pay-list Items.....	85 00	85 00	73 69
Printing and Stationery.....	750 00	750 00	690 12
A Travelling Expenses	1,800 00	1,800 00	834 43
B Sundries	1,740 00	1,740 00	1,048 05
	<u>\$ 40,750 00</u>	<u>\$ 40,750 00</u>	<u>\$ 36,368 31</u>

As of March 31, 1947, there were 17 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: J. E. Bray, \$3,120; W. D. Egan, \$2,700; A. McDonald, \$4,920; T. E. Orr, \$2,580; F. G. Sims, \$4,920 (Nov. 6).

A Travelling expenses of \$300 or over were paid to: W. D. Egan, \$315.45; E. C. Martel, \$337.68.

B Telegrams cost \$414.95; telephone tolls, \$530.80; sundries, \$102.30.

Vote 323 Telephone service at Ottawa.....	165,000 00
Expenditures	\$ 164,801 94

Total expenditures for this service were \$382,011.92, including an amount of \$217,209.98 charged to Demobilization and Reconversion, Vote 602. Total expenditures in 1945-46 were \$409,800.71. The costs cover the telephone service for the various departments at Ottawa, the residence telephones of the Ministers and their private secretaries, and also the following telephones in the Ottawa area: Hull Animal Laboratories; Hull Post Office; Lockhouses at Hog's Back and Long Island; Rockcliffe R.C.M.P. Barracks.

Exchange service for offices is given through one large and three smaller branch exchanges and cost \$395,650.29. Other costs were: direct telephone services, \$9,816.01; printing government directories (Department of Public Printing and Stationery), \$2,853.73; sundries, \$32.46.

The Canadian Commercial Corporation, Central Mortgage & Housing Corporation, Unemployment Insurance Commission, War Assets Corporation and sundry other offices which used these services have repaid the charges which amounted to \$26,340.57.

Vote 324 Telephone service other than at Ottawa.....	8,000 00
Supplement (transfer from Vote 341).....	179 56
Expenditures	\$ 8,179 56

The expenditures cover the cost of 126 telephones with 52 extensions as follows: Chief Architect's Branch, 15 office and 1 residence; Chief Engineer's Branch, 44 office and 22 residence; Telegraph Branch, 40 office and 3 residence; Minister's office, Montreal, 1 office.

Vote 325 (and Vote 659, Further Supplementary Estimates) Telegraph and Telephone Services—Operation and Maintenance, Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work

	Estimates	Allotments	Expenditures
Salaries and Commissions (including Cost of Living Bonus) ..	105,607 00	100,524 72	100,524 72
Other Pay-list Items.....	225 00	142 20	142 20
Overtime for Telegraph and Telephone Operators.....	3,000 00	3,363 25	3,363 25
Repairs	31,000 00	48,680 26	48,680 26
A Materials and Supplies.....	16,500 00	11,424 19	11,424 19
B Subsidies	5,625 00	5,257 00	5,257 00
C Sundries	20,043 00	17,629 17	17,629 17
Supplement as Approved by Treasury Board (transfer from Vote 341)	5,020 79		
	\$ 187,020 79	\$ 187,020 79	\$ 187,020 79

As of March 31, 1947, there were 166 salaried employees being paid from this account. The following were receiving salaries at annual rates of \$2,400 or over on that date: G. E. Routier, \$3,120; G. H. Roy, \$2,580. Commissions paid to 31 agents amounted to \$14,594.22. In addition to his salary, one employee was provided with living quarters, the annual rental value of which was \$200.

A The Northern Electric Co., Ltd. received \$6,496.69.

B The Consolidated Paper Corporation, Ltd. receives a yearly subsidy of \$3,932 for providing and maintaining telephone service on Anticosti Island. The agreement, authorized by P.C. 1848, 1924, was renewed on November 1, 1944, for a further five-year term. The Department contributed \$650 toward the maintenance of the radio station at Ellis Bay, Anticosti Island. Three other payments amounted to \$675.

C Rental of 34 offices cost \$4,169.74.

Travelling expenses of \$300 or over were paid to: O. Blouin, \$413.87; J. Logue, \$980.55; C. A. Othot, \$633.23; C. Sampson, \$479.93; J. I. Young, \$425.72.

Vote 326 Telegraph and Telephone Services—Operation and Maintenance, Alberta and Saskatchewan

	Estimates	Allotments	Expenditures
Salaries and Commissions (including Cost of Living Bonus)...	95,416 00	95,416 00	91,805 18
Other Pay-list Items.....	400 00	400 00	330 68
Overtime for Telegraph and Telephone Operators.....	6,000 00	2,000 00	1,430 22
Repairs.	6,000 00	6,000 00	5,569 93
A Supplies and Sundries.....	12,684 00	16,684 00	16,381 32
	<u>\$ 120,500 00</u>	<u>\$ 120,500 00</u>	<u>\$ 115,517 33</u>

As of March 31, 1947, there were 47 salaried employees being paid from this account. The following were receiving salaries at annual rates of \$2,400 or over on that date: L. J. Bolton, \$2,400; P. R. Elmer, \$2,820. Commissions paid to 49 agents amounted to \$1,355.88. In addition to their salaries, 14 employees were provided with living quarters, the annual rental value of which totalled \$2,788.

A Rental of 16 offices cost \$3,670.

Vote 327 (and Vote 839, Supplementary Estimates) Telegraph and Telephone Services—Operation and Maintenance, Division Superintendent's Office, Vancouver

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	28,920 00	27,420 00	26,023 68
Other Pay-list Items	100 00	100 00	75 23
A Sundries.	4,180 00	5,680 00	5,306 07
	<u>\$ 33,200 00</u>	<u>\$ 33,200 00</u>	<u>\$ 31,404 98</u>

As of March 31, 1947, there were 14 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: R. G. Bishop, \$3,900; C. H. Mead, \$3,300; S. G. Patterson, \$3,120.

A Travelling expenses of \$300 or over were paid to: R. G. Bishop, \$500.34; J. R. McNeil, \$564.72; C. H. Mead, \$386.15; S. G. Patterson, \$427.80.

Vote 328 (and Vote 840, Supplementary Estimates) Telegraph and Telephone Services—Operation and Maintenance, British Columbia—Northern and Yukon Districts

	Estimates	Allotments	Expenditures
Salaries and Commissions (including Cost of Living Bonus)...	195,833 00	195,833 00	169,667 88
Other Pay-list Items.....	1,400 00	1,400 00	800 25
A Pole Line and Wire Rentals.....	91,000 00	91,000 00	80,878 01
Repairs.	22,000 00	15,500 00	12,135 14
B Supplies and Sundries.....	78,767 00	85,267 00	78,540 88
	<u>\$ 389,000 00</u>	<u>\$ 389,000 00</u>	<u>\$ 342,022 16</u>

As of March 31, 1947, there were 100 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: R. Aitken, \$2,580; E. Keech, \$2,400; G. W. McKay, \$2,340 with an isolation allowance of \$1,500; D. Schubert, \$3,000; J. Vernes, \$2,580. In addition to their salaries, 15 employees were provided with living quarters, the annual rental value of which totalled \$3,720. Commissions paid to 66 agents amounted to \$2,758.97.

Travelling expenses of \$300 or over were paid to: R. M. Clark, \$402.99; F. A. Matheson, \$352.54; D. Schubert, \$1,210.39.

A Canadian National Telegraphs received this amount for rental of Pacific Communication System facilities between Prince George and Prince Rupert, B.C.

B Rental of 23 offices cost \$3,467.57.

Suppliers receiving \$5,000 or over: Finning Tractor & Equipment Co., Ltd., \$6,723.45; Northern Electric Co., Ltd., \$17,551.48.

Vote 329 (and Vote 841, Supplementary Estimates) Telegraph and Telephone Services—Operation and Maintenance, British Columbia—Vancouver Island District

	Estimates	Allotments	Expenditures
Salaries and Commissions (including Cost of Living Bonus) ..	140,506 00	140,506 00	133,189 48
Other Pay-list Items.....	740 00	740 00	572 38
Pole Line and Wire Rentals.....	5,000 00	5,200 00	5,080 82
Overtime for Telegraph and Telephone Operators.....	2,500 00	2,500 00	1,535 20
Repairs.	13,000 00	9,800 00	9,302 92
A Supplies and Sundries.....	40,754 00	43,754 00	34,512 49
	<u>\$ 202,500 00</u>	<u>\$ 202,500 00</u>	<u>\$ 184,193 29</u>

As of March 31, 1947, there were 82 salaried employees being paid from this account. In addition to their salaries, 15 operators were provided with living quarters, the annual rental value of which totalled \$2,820. Commissions paid to 67 agents amounted to \$5,968.22.

A Rental of 10 offices cost \$1,270.

Northern Electric Co., Ltd. was paid \$10,990.09.

Vote 330 Telegraph and Telephone Services—Operation and Maintenance, Generally... 5,000 00
Expenditures\$ 3,376 20

La Compagnie de Téléphone du Nord, Ltée is paid an annual subsidy of \$2,000 for the operation of the Temiskaming telephone line. The agreement, authorized by P.C. 966 of March 14, 1940, terminates on April 1, 1950. Sundry outlays amounted to \$1,376.20.

Vote 331 (and Vote 662, Further Supplementary Estimates) Telegraph Reconstruction, Repairs and Improvements, Maritime Provinces and Lower St. Lawrence..... 21,600 00
Expenditures\$ 21,414 15**Vote 332 Telegraph Reconstruction, Repairs and Improvements, Alberta and Saskatchewan 12,000 00**
Expenditures\$ 10,634 00**Vote 333 (and Vote 850, Supplementary Estimates) Telegraph Reconstruction, Repairs and Improvements, British Columbia—Northern and Yukon Districts..... 40,800 00**
Expenditures\$ 38,742 86

Northern Electric Co., Ltd. was paid \$10,886.78.

Vote 334 (and Vote 851, Supplementary Estimates) Telegraph Reconstruction, Repairs and Improvements, British Columbia—Vancouver Island District..... 22,700 00
Expenditures\$ 22,443 53

Northern Electric Co., Ltd. was paid \$9,062.58.

Vote 335 (and Vote 346, Supplementary Estimates) Reconstruction, Repairs and Improvements, Bowen Island—Pender Harbour, B.C.—Telephone Line.....	50,000 00
Expenditures	\$ 47,069 48

Suppliers receiving \$5,000 or over: Burns & Jackson Logging Co., Ltd., \$14,175.25; Northern Electric Co., Ltd., \$9,286.60.

Vote 336 Reconstruction, Repairs and Improvements, Cable for Bay of Fundy District..	\$ 23,000 00
Expenditures	nil

Vote 337 Reconstruction, Repairs and Improvements, Purchase and installation of submarine cable to connect Shippigan and Miscoon Islands with the mainland (Revote)...	\$ 11,000 00
Expenditures	nil

Vote 338 (and Vote 344, Supplementary Estimates) Reconstruction, Repairs and Improvements, Telephone Line from Peter Pond Lake to Portage la Loche.....	17,000 00
Expenditures	\$ 9,296 16

Vote 342 Reconstruction, Repairs and Improvements, Communication facilities for Islands lying off the coast of Lunenburg County, N.S.....	\$ 1,650 00
Expenditures	nil

Vote 343 Reconstruction, Repairs and Improvements, Telephone Line Catalone to Bateston (Revote).....	700 00
Expenditures	\$ 485 25

Vote 345 Reconstruction, Repairs and Improvements, Repairs and Renewals of submarine cables on Pacific Coast (Revote).....	6,600 00
Expenditures	\$ 6,059 00

Payment was made to the Department of National Defence—Army Services.

Vote 347 Reconstruction, Repairs and Improvements, For the purchase and installation of radiophone equipment at Minstrel Island and on Vancouver Island at Kelsey Bay (Revote)	\$ 9,000 00
Expenditures	nil

Vote 348 Reconstruction, Repairs and Improvements, For the purchase of the portion of the Pacific Communication System taken over by the Dominion Government.....	1,255,000 00
Expenditures	\$1,099,087 64

Settlement was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Vote 849 Reconstruction, Repairs and Improvements, Purchase of Submarine Cable for replacement and Reserve Stock (Revote).....	12,100 00
Expenditures	\$ 11,724 94

A. T. O'Leary & Co., Ltd. received \$5,041.66 for supplying cable.

Vote 660 Reconstruction, Repairs and Improvements, Leamington—Peelee Island, Ontario	
—Payment for radiotelephone equipment supplied in 1940-41.....	6,200 00
Expenditures	\$ 6,171 50

Payment was made to the Northern Electric Co., Ltd.

Vote 661 Reconstruction, Repairs and Improvements, Whitefish Falls—Killarney, Ontario	
—Reconstruction of telephone line.....	9,000 00
Expenditures	\$ 4,392 38

GENERAL

Vote 339 (and Vote 853, Supplementary Estimates) National Gallery of Canada

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	37,980 00	39,680 00	39,633 42
Other Pay-list Items.....	200 00	125 00	119 18
A Art Exhibitions, Lectures and Educational Work.....	10,000 00	11,900 00	11,856 30
B Purchase of Works of Art.....	50,000 00	48,175 00	48,173 00
C Printing, Reproductions, Catalogues, Stationery and Sundries.....	6,820 00	5,120 00	4,990 77
	\$ 105,000 00	\$ 105,000 00	\$ 104,772 67

The expenditures of the Gallery are governed by "An Act to incorporate the National Gallery of Canada", c. 33, 1913, and are controlled by a Board of three trustees who serve without remuneration but receive reasonable travelling and other expenses. The moneys appropriated by Parliament for the work of the Board, or which the Board may receive by bequest, or in any other manner, are expended under the direction of the Board.

An account entitled "National Gallery of Canada—Special" (see under Open Accounts at the end of this section), is maintained to record the value of monetary gifts and bequests to the National Gallery as well as the expenditures from the fund so created.

As of March 31, 1947, there were 20 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: D. H. Baker, \$2,460; K. M. Fenwick, \$2,520; R. E. Hubbard, \$3,600; H. O. McCurry, \$6,000; J. A. Page, \$2,520.

K. M. Fenwick received travelling expenses of \$1,007.74.

A The services of Miss Mabel May, lecturer, cost \$900. Fees and expenses of other lecturers, artists, etc., amounted to \$1,411.03. Editorial services in connection with *Canadian Art Magazine* were \$800. Other costs were as follows: advertising, \$494.02; cartage, express and freight, \$3,337.23; insurance, \$1,197.06; wages, etc., \$3,383.80; sundries, \$1,395.18. The sum of \$4,062.02 was refunded for expenses in connection with exhibitions outside of Ottawa and was credited to this account.

B The following paintings were purchased from Gordon C. Edwards for the sum of \$100,000, of which amount \$50,000 was paid in 1945-46 and \$45,360 in 1946-47; Cezanne, *Village Road*; Courbet, *Les Cascades*; Daumier, *Le Wagon de Troisième Classe*; Monet, *A Stormy Sea*; Pissarro, *Les Fancuses, Ruelle Anvers sur Oise*.

Other paintings and sketches cost \$2,813.

C The expenditures were for the following: prints, reproductions, films and slides, \$9,469.78; printing and stationery, \$2,894.30 (Department of Public Printing and Stationery, \$2,346.66; sundry commercial firms, \$547.64); cartage, express and freight, \$363.02; telegraph and telephone charges, \$491.59; sundry supplies, etc., \$7,765.82. Proceeds from sales of reproductions, etc., amounting to \$15,993.74 were credited to this account.

Vote 340 (and Vote 852, Supplementary Estimates) Miscellaneous works not otherwise provided for, not more than \$5,000 to be expended upon any one work.....	110,000 00
Supplement (transfer from Vote 341).....	1,596 63
	<u>111,596 63</u>
Expenditures	\$ 111,596 63

The expenditures were as follows:

Chief Architect's Branch—

London, England: surveying, preparing plans and valuing, re Royal College of Physicians Building, \$1,950.77.

Nova Scotia: *ex gratia* payment to cover cost of sidewalk at Bear River, \$156; installing new cupboards, counters, shelving, etc. at Medical quarters, Pier 21, Halifax, \$2,000.

Ontario: acquisition of triangular parcel of land at Beaverton, \$100.

Alberta: acquisition of land adjacent to site of proposed new Postal Station at South Edmonton, \$807.50.

Chief Engineer's Branch—

Contributions were made towards the cost of the following projects: Township of Pelee Island, Ont., embankment, \$2,000; Corporation of Penitcton, B.C., improvements at Ellis Creek, \$1,840.05; Municipality of Kent, B.C., protection work on the Fraser River near Agassiz, \$1,000; Gilley Bros. Limited, protection work on Fraser River near Matsqui, \$1,500. Purchase of 4 sites amounted to \$501.

Work was carried out by local tender at a cost of \$25,236.74 (W. E. Bond received \$5,749.43 for float construction, \$3,050.41 at Tofino and \$2,699.02 at Tofino—Armitage Pt.; Pacific Pile Driving Co., Ltd. received \$5,881.86 for float approach, etc., \$3,025.06 at Choked Passage and \$2,859.80 at Georgeson's Bay; 8 other points totalled \$13,602.45); by day labour at 36 points at a cost of \$67,784.26 (labour, \$31,964.47; materials and supplies, \$35,819.79); by contract, for wharf construction at Indian Reserve, Lennox Island, Department's share, 50 per cent, \$4,122.89 (the other half was paid by the Department of Mines and Resources); other charges were \$2,147.42.

Telegraph Branch—

New Brunswick: The extension of the Loggieville and Escuminac telephone line three miles up the Eel River Branch cost \$450.

Vote 341 To supplement, on approval of Treasury Board, except where less than \$200 is required, any of the appropriations of the Department of Public Works.....	100,000 00
Less transferred	44,481 72
	<u>\$ 55,518 28</u>
Expenditures	nil

Net amounts transferred to other votes of this Department were as follows: Vote 818, \$120.60; Vote 284, \$675.61; Vote 820, \$382.13; Votes 289 and 824, \$22,892.70; Vote 290, \$7,524.27; Vote 307, \$475.59; Vote 314, \$3,213.87; Votes 317 and 833, \$232.46; Vote 318, \$1,124.80; Votes 321, 837 and 658, \$1,042.71; Vote 324, \$179.56; Votes 325 and 659, \$5,020.79; Votes 340 and 852, \$1,596.63; total, \$44,481.72.

Vote 342 To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1946-47	20,000 00
Expenditures	\$ 6,809 64

The expenditures were as follows:

Chief Architect's Branch—

Montreal, Que.: Dougall Painting Contracting Co., Ltd. completed its contract for interior painting at the Customs Examining Warehouse at a cost of \$7,200, of which \$4,050 was paid in 1945-46 (Vote 545) and \$3,150 in 1946-47.

Ottawa, Ont.: Geo. A. Crain & Sons were paid \$554.22 for excavation and tunnel work, etc., at the Central Heating Plant. The Federal District Commission received \$873.20 for grading, etc., carried out on expropriated property on Wellington St.

Chief Engineer's Branch—

Dingwall, N.S.: legal services re land required for Harbour improvements, \$194.05.

New Harbour, N.S.: completion of Breakwater repairs, \$1,001.80.

Longue Pointe de Mingan, Que.: bailiff's fee, \$230.....

Richelieu River, Que.: stenographic transcriptions, etc., re acquisition of land at Fryer's Island Dam, \$205.44.

Fraser River (Calamity Point), B.C.: Shearboom construction cost \$828.63.

Corporation of the City of Ottawa, Ottawa Agreement Act, c. 27, 1945.....\$ 300,000 00

The agreement provides for payment to the Corporation of the sum of \$300,000 annually for a period of five years from July 1, 1944, such payment to be made in quarterly instalments.

Transfer from Vote 75 Unforeseen Expenses (Department of Finance).....\$ 10 92

The expenditure represents the cost of a floral tribute on behalf of the Chairman and Trustees of the National Gallery of Canada on the death of Ellwood B. Hosmer, a former Chairman of the Board.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....\$ 843,315 81

A	Hull, Que., Expropriation of properties, including site of new building	132,921 99
B	Sorel, Que., Post Office	677 48
C	Ottawa, Ont., Sussex Street Expropriation	147,319 95
D	Ottawa, Ont., Wellington Street Expropriation	56,163 51
E	Toronto, Ont., Postal Terminal "A"—Site	506,232 88

\$ 843,315 81

A The following awards were made: Stanislas Tessier, \$7,260 with taxed costs of \$466.40; Wildy Pilon, \$7,260, with taxed costs of \$573.85; Le Club de Tennis Laurier Incorporé, \$3,315, interest, \$308.34 and taxed costs of \$661.70; Charles Normand, \$7,920, with taxed costs of \$455.15; Dame Claudia Berthe Lemieux, widow of Charles Campeau, \$19,800 with taxed costs of \$493.45; Dame Annie Lemieux, wife of Emile Meunier, \$20,460 with taxed costs of \$577.40; Théo Lambert, \$52,800 with taxed costs of \$1,132.20. Site for new building: Stadium Décosse Ltée., \$6,000 with taxed costs of \$230.20; Gatineau Boom Co., Ltd., \$3,000, with taxed costs of \$208.30.

B Albert O. Cartier was awarded \$359 with taxed costs of \$318.48 in connection with an accident on January 5, 1944.

C Gordon C. Edwards was awarded \$140,000 with taxed costs of \$7,319.95.

D National Drug & Chemical Company of Canada Limited was awarded \$55,584.11 with taxed costs of \$579.40.

E The Corporation of the City of Toronto was awarded \$301,394 and interest of \$100,120.61; The Toronto Terminals Railway Company was awarded \$78,606 and interest of \$26,112.27.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 8,846 00

DEMOBILIZATION AND RECONVERSION CHIEF ARCHITECT'S BRANCH

Vote 936	Halifax, N.S.—To complete payments on contract for temporary office building for Department of Veterans Affairs.....	2,200 00
	Expenditures	2,182 68

E. G. M. Cape & Co. was paid \$2,000 which had been withheld upon completion of its contract. The total payments were \$105,219.41. The Clerk of Works received \$182.68.

Vote 591 (and Vote 937, Supplementary Estimates) London, Ontario—Purchase and alterations to Gavey Building for Department of Veterans Affairs.....	120,000 00
Expenditures	\$ 119,475 17

A contract was awarded to Bennett-Pratt, Ltd. for this project. Payments in the current year including final payment were \$116,711.86. The total payments were \$142,804.47. Victor Blackwell, architect, was paid \$2,658.16. Public Utilities Commission installed an underground duct at a cost of \$75.15.

Vote 595 Quebec City—Construction of temporary office building.....	9,000 00
Expenditures	\$ 9,000 00

A contract was awarded to A. Deslauriers & Fils, Ltée. for this project. Payment of \$9,000, which had been withheld for minor adjustments, was made in the current year. The total payments were \$419,731.46.

Vote 596 Vancouver, B.C.—Construction of temporary office building for Department of Veterans Affairs.....	300,000 00
Expenditures	\$ 214,173 46

A contract was awarded to Bennett & White Construction Co., Ltd. for this project. Payments in the current year, including the final progress payment were \$204,066.22 and payments to date, \$367,132.65 (\$18,098 was withheld for unfinished work). The Clerk of Works received \$1,146.20. Other payments amounted to \$8,961.04.

Vote 597 (and Vote 938, Supplementary Estimates) Post-War Program—Expenses in connection with preparation of plans, specifications, etc.....	305,000 00
Expenditures	\$ 208,406 16

As of March 31, 1947, there were 41 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, C. R.....	\$ 2,880 00		Kuszewski, Z.	4,000 00	
Beach, E. L.....	2,940 00		Lapointe, G. A. (Mar. 1) .	4,200 00	
Bishopric, C. F.....	4,200 00		Letourneau, B.	2,880 00	
Blair, D. (Nov. 22).....	3,480 00		Marshall, F. S.....	2,880 00	
Boisvert, J. V.....	2,880 00		McDonald, D. L.....	3,600 00	
Burgess, E. L.....	4,000 00		Mills, A. K.....	4,200 00	
Campbell, L. W.....	3,000 00		Morin, H. J.....	3,900 00	
Cherry, W. F.....	3,600 00		Riddle, G. K. (June 1)...	3,480 00	
Cranston, R. N.....	2,880 00*	\$ 710 48†	Rowland, D. C.....	2,580 00	
Garland, H.	3,000 00	439 63†	Schoenherr, E. J.....	2,880 00	
Jourdain, C.	3,300 00		Smith, L. W.....	2,580 00	
Kitchen, J. M.....	5,400 00		Stanton, J. A.....	4,200 00	

† Charged to: Vote 277, \$487.18; Vote 279, \$662.93.

Payments were made to: C. B. Dolphin, architect, \$65,775.90 for preparation of plans, etc., for the Toronto City Delivery Building; Edouard Fiset, \$5,518.34 for professional services and \$418.59 for travelling expenses; Jacques Greber, City Planner and Architect of Paris, France, \$6,500 for professional services, \$6,500 for travelling expenses, etc., and \$1,800 for plans prepared by his Paris staff; Marcel Ste. Marie, \$4,350 for preparation of contour lines of the City of Hull and Town of Aylmer; Dominion Government, National Film Board, \$6,753.46 for making a maquette of the central parts of the Cities of Ottawa and Hull; Department of Public Printing and Stationery, \$1,327.75; various departments, \$5,558.91 for photographs and prints. Salaries were \$102,983.07 and sundries \$920.14.

Vote 598 Repairs, Alterations, Operation and Maintenance of buildings.....	2,000,000 00
Expenditures	\$1,917,792 92

The above expenditures have been referred to as follows: \$1,691,269.45, covering cost of repairs, etc., for buildings at Ottawa, under Vote 278; and the following amounts, totalling \$226,523.47, for buildings outside of Ottawa under: Vote 279, \$139,988.60; Vote 283, \$10,683.63; Vote 284, \$34,057.76; Vote 285, \$26,140.21; Vote 286, \$1,053.11; Vote 287, \$1,511.86; Vote 288, \$6,272.98; Vote 289, \$3,280.30; Vote 292, \$3,535.02.

Vote 599 Rental of premises.....	825,000 00
Expenditures	\$ 637,167 58

The above expenditures have been referred to as follows: \$56,905.14, for rent of Ottawa offices, under Vote 278; and \$580,262.44, for offices outside of Ottawa, under Vote 279.

Vote 600 Furniture, etc.....	300,000 00
Expenditures	\$ 68,171 21

The above expenditures have been referred to as follows: \$55,267.59, for purchase of furniture for Ottawa offices, under Vote 278; and \$12,903.62, for offices outside of Ottawa, under Vote 279.

CHIEF ENGINEER'S BRANCH

Vote 939 Waterways, Alberta—To complete payments on contract for dredging in Athabasca and Clearwater Rivers.....	6,000 00
Expenditures	\$ 5,340 94

The contract was awarded to Cummins Construction Company for this project. Payments in the current year including final payment were \$5,340.94. The total payments were \$79,951.91.

Vote 601 Post-War Construction Program—Expenses in connection with surveys, preparation of plans and specifications.....	350,000 00
Expenditures	\$ 240,839 28

As of March 31, 1947, there were 63 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ball, E. L.	\$ 3,000 00	\$ 310 80	Daye, J. R.	2,580 00	
Barrette, A. O.	3,360 00		Flatt, J. A. (Apr. 16) ..	2,640 00	
Bergeron, P.	2,400 00		Gagnon, A. H.	2,820 00	1,341 48†
Berry, K. C.	2,400 00		Gale, C. B. (Jan. 17) ..	2,580 00	
Blanchard, A. F.	3,000 00	500 89	Gatien, L.	2,400 00	
Bonnell, A. R.	2,640 00		Grassby, R. L.	2,580 00	
(June 5)			Graves, A. H.	2,580 00	328 69
Bright, J. E.	2,580 00		Grescoe, G. H. (June 1) .	2,640 00	
Bruce, W. J. (Mar. 2) ...	3,000 00	629 07	Harvie, J. D. (Jan. 18) .	3,000 00	
Buckle, C. W.	2,580 00	1,561 10†	Hibbard, D. E.	3,000 00	611 00
Burgess, G. A. (Sept. 1) .	3,000 00		Kellett, J. E.	3,840 00	740 68
Burton, T. B.	2,400 00		Kelly, J. F.	3,000 00	866 06
Charles, G. (Jan. 18) ...	2,880 00		Lilley, L. G.	3,000 00	
Chevalier, J. P.	2,580 00	926 33	Logue, W. G.	3,000 00	
Cormack, J. W. (Sept. 27)	2,400 00		Loignon, B. H.	3,600 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacGillivray, A.	3,000 00		Plummer, W. E.	3,000 00	
MacKean, J. L.	2,580 00	585 48	Robertson, A. W.	2,400 00	
Manchester, D. E.	3,000 00		Rowbotham, A. E.	3,000 00	
Manuel, O. H.	2,820 00		Sansfaçon, J.	2,820 00	1,132 50†
McKay, D. W.	2,820 00	494 72	Shapcotte, R. (Apr. 16) .	2,400 00	
McLellan, J. J.	3,000 00		Stevens, T. H.	3,000 00	835 63
McMillan, J. S.	3,000 00	887 60†	Therriault, J. H.	3,360 00	
Meade, J. C.	3,000 00	310 60	Tracey-Gould, A. V.	3,600 00	
Montague, T. M.	3,240 00	1,122 97	Ward, W. A.	3,600 00	
Olmstead, B. R.	2,580 00	729 08	Whitney, A. W. (Jan. 9)	3,000 00	
Phomin, B. L.	3,000 00	689 45			

† These items include an amount of \$2,565.17 charged to Vote 297.

Travelling expenses of G. Millar are included under Vote 296.

The expenditures comprise: salaries, \$164,559.15; wages, \$27,850.55; materials and supplies, \$19,134.18; professional services, \$1,380; travelling expenses, \$27,915.40.

A distribution by provinces, etc. follows: Ottawa Headquarters, \$10,202.58; Nova Scotia, \$9,558.31; Prince Edward Island, \$1,461.49; New Brunswick, \$19,054.70; Quebec, \$51,835.19; Ontario, \$65,428.40; Manitoba, \$6,437.01; Alberta, \$38,127.85; British Columbia, \$17,360.31; test borings generally, \$21,373.44.

Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance) Test project, Ripple Rocks Nos. 1 and 2, Seymour Narrows, B.C.	7,612 04
Expenditures	\$ 7,612 04

The above transfer was authorized by Treasury Board Minute, T.309453B., June 27, 1946.

A contract on a cost plus basis was awarded to British Columbia Bridge & Dredging Co., Ltd. for the above project. Payments in the current year, including final payment, were \$7,612.04. The total payments were \$263,360.40.

TELEGRAPH BRANCH

Vote 602 Ottawa—Telephone Service	260,000 00
Expenditures	\$ 217,209 98

These expenditures are referred to under Vote 323, Telephone Service at Ottawa.

GENERAL

Vote 603 Contingencies	10,000 00
Expenditures	\$ 3,419 00

The expenditures were as follows:

Chief Architect's Branch:

Sydney, N.S.: rental, etc., of Warehouse Building on Ferry Wharf, \$2,800; clearing of site, \$450.

Ottawa, Ont.: amount withheld from final estimate on contract of Alex. I. Garvoek, construction of

Temporary Annex to Records Building, Carling Avenue, \$150. The total payments were \$48,275.18.

Telegraph Branch: compensation claims for injuries of 2 employees in Yukon Territory, \$19.

Expenditures for other Departments

Services were rendered and work performed by various Branches of this Department, the expenditures for which were charged to the appropriations of other Departments in the amounts indicated:—

Chief Architect's Branch: Agriculture, \$27,518.92; Labour, \$11,132.83; Mines and Resources, \$573,927.92
National Defence—Army Services, \$2,697.80, Naval Services, \$155,032.15; National Health and Welfare, \$68,863.22; National Research Council, \$152,220.52; National Revenue, \$13,279.05; Post Office, \$9,676.41; Royal Canadian Mounted Police, \$32,239.89; Secretary of State, \$18,322.65; Trade and Commerce, \$275.85; Unemployment Insurance Commission, \$1,235,153.73; Veterans Affairs, \$6,211,238.83.

Chief Engineer's Branch: Fisheries, \$22,451.37; Mines and Resources, \$44,725.20; National Defence—Army Services, \$1,700.30, Naval Services, \$141,118.73.

Telegraph Branch: National Defence—Air Services, \$6,914.06.

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year.....	45,145 56	189,893 16
Previous Years—Collectable.....	16,592 50	32,307 01
—Uncollectable.....	157,361 54	157,743 22
	<u>\$ 219,099 60</u>	<u>\$ 379,943 39</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: Abitibi Power & Paper Co., \$3,039.03; A. H. Baldwin, \$3,507.92; Alex. Baptist, \$2,116.96; Geo. Baptist, Son & Co., \$4,859.02; Batson & Currier, \$5,558.70; J. R. Booth, \$12,832.50; The Bronson Weston Lumber Co., \$10,237.75; R. Campbell & Son, \$1,558.50; B. Choat & Samuel Kern, \$18,391.08; Despatch Garage, \$4,819; Corporation of Galt & Dundas, \$8,000; G. A. Grier & Co., \$1,060.59; W. E. Manhard, \$1,231.47; R. Murdy, \$2,600.62; Pembroke Lumber Co., \$1,016.26; Perley & Pattee, \$10,093.11; Estate Robert Reid, \$1,428; Ritchie Bros., \$1,048.14; Ross Ritchie & Co., \$5,281.48; Wm. Ritchie & Co., \$1,111.35; P. P. Saulter, \$5,163.89; Honourable James Shead, \$9,807.65; S. H. Stoot, \$1,075; Estate Levi Young, \$1,466.20.

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(c) <i>Miscellaneous</i> —				
A Burrard Dry Dock Pontoons Replacement Funds.....	68,982 47		4,484 72	73,467 19
B Contractors' Securities—Cash—Public Works.....	1,271,194 37	518,786 41	1,171,349 27	1,923,757 23
C Contractors' Securities and Earnings—Held for creditors.....	1,255 18	8,681 75	8,415 54	988 97
D Fraser River Bridge—Maintenance.....	203,478 37	101,905 37	111,416 53	212,989 53
E National Gallery of Canada—Special.....	20,660 23	7,133 35	2,014 48	15,541 36
	<u>1,565,570 62</u>	<u>\$ 636,506 88</u>	<u>\$ 1,297,680 54</u>	<u>\$ 2,226,744 28</u>

A Under the terms of the Dry Docks Subsidies Act, c. 191, R.S., amounts deducted from subsidies payable to the Burrard Dry Dock Company, Ltd. are credited to this account, to which interest at the rate of 3 per cent compounded annually is also credited. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1946-47 bonds so held in respect of the Department of Public Works amounted to \$1,123,500.

C This account records the value of contractors' securities and earnings held pending the settlement of claims made by their creditors. Payments, made in accordance with the terms of such settlements, are debited hereto.

D By authority of P.C. 2965, October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939.

All tolls collected from the railways using this bridge are credited to this account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote, entitled "Maintenance and Operation of the New Westminster Bridge" is recouped at the end of each fiscal year from the revenues collected. In addition, an amount of \$61,945.40 was paid from this account, during the year, to the Canadian National Railways for the replacement of rails on the bridge.

The balance remaining in the fund is to accumulate for the ten years specified in the agreement pending final settlement with the Province.

E Monetary gifts and bequests to the National Gallery are credited to this account. They include the following received during the year: N. M. Patterson, \$700. Included also is the annual interest of \$30 on a Dominion of Canada perpetual bond for \$1,000, which is held in the custody of the Department of Finance.

Disbursements debited to this account included: educational work, \$2,140.31; lectures, \$2,268.75; painting, \$700; travelling expenses, \$650.97 (including an amount of \$628.67 paid to Miss Norah McCullough), sundries, \$88.84. Included in the closing balance is the value of the bond previously mentioned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Unclaimed Cheques Suspense—				
Public Works.....	\$ 7,831 36	\$ 22 35	\$ 44 66	\$ 7,853 67

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.

1946-47
PUBLIC ACCOUNTS

PART II
VA

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

Reference Table

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Atomic Energy Control Board	VA-31
Balance Sheets—Crown Companies	VA-47
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—Dominion Arsenal, Quebec	VA-104
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DEPARTMENT OF RECONSTRUCTION AND SUPPLY

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary.	3,707,615 51	Ordinary.	311,142 19
Demobilization and Reconversion.	147,140,104 91	Special Receipts.	370,286,105 39
	<u>\$150,847,720 42</u>		<u>\$370,597,247 58</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances—		[9] Floating Debt—	
(e) To United Kingdom and other Governments . . . (Cr.)	2,782,373 68	(b) Stock payable on demand (Dr.)	27,692 30
(f) Miscellaneous. (Cr.)	3,588,595 39	(d) Outstanding Cheques and Warrants	3,566 45
[4] Investments—		[10] Deposit and Trust Accounts.	7,115,289 03
(e) Balances receivable under agreement of Sale of Crown Assets	4,176,558 74	[12] Deferred Credits. (Dr.)	1,197 25
(f) Miscellaneous. (Cr.)	55,868,078 56	[13] Sundry Suspense Accounts (Dr.)	30,525,920 52
		[15] Reserve for Certain Contingent Liabilities (Dr.)	41,677,278 21
	<u>(Cr.) \$58,062,488 89</u>		<u>(Dr.) \$65,113,232 80</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page VA—33.

GENERAL COMMENTS

Pursuant to the provisions of the Public Service Rearrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 1513, April 16, 1946, all powers, duties and functions remaining in the Minister of Finance under: (i) the Central Mortgage and Housing Corporation Act, (ii) the Housing Acts, as that term is defined in the Central Mortgage and Housing Corporation Act, (iii) P.C. 7499 of December 28, 1945, transferring to the Central Mortgage and Housing Corporation the home conversion scheme and all Orders in Council referred to therein, (iv) P.C. 7502 of December 28, 1945, transferring the administration of the Emergency Shelter Regulations to the Central Mortgage and Housing Corporation and (v) P.C. 6496 of October 12, 1945, and P.C. 719 of February 28, 1946, relating to the Integrated Housing Scheme, were transferred to the Minister of Reconstruction and Supply on April 16, 1946.

The details of the 1946-1947 Revenues, Expenditures and Open Accounts pertaining to these activities are shown under this Department; and, where comparative tables of expenditures are used herein, the figures for 1945-1946 are those reported by the Department of Finance.

In conformity with The Atomic Energy Control Act, c. 37, 1946, a Board was established by P.C. 4045, September 26, 1946, and its expenses provided for by a transfer of funds from Department of Finance, Vote 505, as approved by Treasury Board Minute, T.316716B., October 10, 1946.

By authority of P.C. 4600, November 5, 1946, the control and administration of the plant and facilities at Chalk River and the townsite at Deep River, Ont., together with the unexpended portions of the funds provided for capital expenditure and operating costs of the project in the fiscal year, were transferred to and vested in the Atomic Energy Control Board.

There are three Appendices to this Section, commencing at page VA—41. The first contains the departmental balance sheet and supporting schedule; the second, balance sheets and operating statements, certified by the Auditor General of Canada, of the Crown companies operated under agreements with the Minister; the third, balance sheet and operating statement of the Dominion Arsenal at Quebec.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Return on Investments	288,513 59	142,839 67
B Privileges, Licences and Permits	960 00	1,532 80
C Refunds of Expenditure	20,740 25	7,887 78
D Miscellaneous	928 35	2 00
Total Ordinary	311,142 19	152,262 25
Special Receipts and Other Credits—		
E Refunds of Previous Years' War and Demobilization Expenditures	152,668,258 50	434,156,957 41
F Sale of Surplus War Assets	184,298,582 94	42,189,328 09
G Miscellaneous War, Demobilization and Reconversion Revenues	33,319,263 95	77,759,046 93
H Asset Value of Property, Disposed of under Lease-Purchase Option Agreement, previously charged to War Appropriation		173,660 45
Grand Total	<u>\$370,597,247 58</u>	<u>\$554,431,255 13</u>

Details

Ordinary Revenue—

A Return on Investments: Algoma Steel Corporation, Ltd., \$192,554.11; Atlas Steels, Ltd., \$20,337.69; Central Mortgage & Housing Corporation, \$7,515.15; Dominion Steel & Coal Corporation, Ltd., \$54,100.94; Town of Liverpool, N.S., \$59.93; Vivian Diesels & Munitions, Ltd., \$5,209.81; miscellaneous coal companies, \$8,735.96	288,513 59
B Privileges, Licences and Permits: House rentals (Dominion Arsenal, Quebec)	960 00
C Refund of Previous Years' Expenditures: Central Mortgage & Housing Corporation—Recovery of losses, Home Improvement Loans Guarantee Act, c. 11, 1937, \$16,363.36; coal subventions, \$206.63; miscellaneous, \$250.55; National Research Council, return of empty containers, etc., \$3,919.71	20,740 25
D Miscellaneous	928 35
Total Ordinary	311,142 19

Special Receipts and Other Credits—

E Refunds of Previous Years' War and Demobilization Expenditures:	
Miscellaneous refunds from contractors, in connection with cost audits, voluntary refunds, renegotiation of contracts, and special discounts where the basis of settlement precludes distribution to individual contracts	53,124,801 83
Net production refunds from pre-financed plants (for details see Vote 611, page VA—25)	63,431,737 01
Amortization of capital expenditure in connection with War Supplies Ltd. orders	21,380,312 38
Receipts from contractors for stores previously purchased by Government of Canada from Government of United States of America	8,806,572 92

Miscellaneous refunds: Canadian Marconi Co., Ltd., \$7,911.80; Central Mortgage & Housing Corporation, \$1,105,132.58; Chrysler Corporation of Canada, Ltd., \$1,000,000; DeHavilland Aircraft of Canada, Ltd., \$14,078.54; Dominion Coal Co., Ltd., \$15,005.95; Firestone Tire and Rubber Co., of Canada, Ltd., \$12,204.49; Genelco, Limited, \$25,991.68; General Engineering Co., Ltd., \$76,652.92; Ottawa Car and Aircraft Co., Ltd., \$10,233.63; Park Steamship Co., Ltd., \$471,068.49; Polymer Corporation, Ltd., \$29,470.27; Research Enterprises, Ltd., \$2,164,385.75; Trans-Canada Airlines, \$28,625.59; Government of United States of America, \$116,178.63; United Kingdom Ministry of Supply, \$39,891.91; Victory Aircraft, Ltd., \$92,677.88; Vivian Diesels & Munitions, Ltd., \$11,076.67; War Assets Corporation, \$186,400.56; Wilkinson-Linatex Co., Ltd., \$22,129.78; sundry receipts under \$5,000 each, \$55,231.88		5,484,349 00	
National Research Council:			
. Payment by Research Enterprises, Limited, \$400,000, and by Department of National Defence, Army Services, \$24,128.61, for services rendered by the Council in previous years; sundries, \$16,356.75		440,485 36	152,668,258 50
F Sale of Surplus War Assets:			
War Assets Corporation		179,040,410 15	
Less receipts applied against "Investments" (see page VA-34) in connection with the sale of the following plants: Alberta Nitrogen Co., Ltd., \$4,127,322.94; Canada Strip Mill, Ltd., \$652,125; Welland Chemical Works, Ltd., \$1,621,712.65		6,401,160 59	
		172,639,249 56	
Sales through War Assets Corporation to Dominion Government Departments, settlement for which was made direct to this Department in accordance with Treasury Board direction		11,659,333 38	184,298,582 94
G Miscellaneous War, Demobilization and Reconversion Revenues:			
Net revenue derived from the operation of government-owned companies and Crown plants: Dominion Government, Department of Mines and Resources, Renfrew (Ont.) Plant, \$689,433.43 (Sept. 5, 1942 to Jan. 31, 1947); National Railways Munitions, Ltd., \$455,079.31 (May 1, 1941 to Sept. 30, 1946); Park Steamship Co., Ltd., \$25,103,840.55 (Apr. 1, 1946 to Mar. 31, 1947); Veterans Housing Project (Ottawa), Ltd., \$41,795.69 (Apr. 1, 1946 to Dec. 31, 1946); Veterans Housing Project (Toronto), Ltd., \$99,455.44 (Apr. 1, 1946 to Dec. 31, 1946); Sorel Industries Ltd., \$884,000 (interim division of profits between the company and the Crown); Wartime Housing, Ltd. (Apr. 1, 1946 to Dec. 31, 1946), \$2,238,461.02		29,512,065 44	
Net profit from sale of stores		3,645 24	
Abnormal royalties and licence fees due to war production disallowed to owners and licensors of patents		1,613,818 60	
Rental of buildings and equipment (including tank cars): Aluminum Co. of Canada, Ltd., \$465,966.09; Atlantic Spring and Machine Co., Ltd., \$373; Central Mortgage & Housing Corporation (Emergency Shelter), \$7,986.08, (Home Conversion), \$260,493.21, (Wartime Housing Properties—Jan. 1, 1947 to Mar. 31, 1947), \$424,175.49; Consolidated Mining & Smelting Co. of Canada, Ltd., \$6,188.32; Dutton Bros. & Co., \$8,477.12; F. Mannix & Co., Ltd., \$93,758.32; Maxwell Construction Co., Ltd., \$97.50; Nuclear Enterprises, Ltd., \$49,508.44; Pitts & McKenzie, \$20,384.20; St. John Drydock & Shipbuilding Co., Ltd., \$4,593.75; War Assets Corporation (re Aluminum Co. of Canada, Ltd.), \$805,751.01		2,147,752 53	
Miscellaneous: Boeing Aircraft, Ltd., \$8,189.68; British Columbia Electric Railway Co., Ltd., \$5,651.97; Dominion Government, Department of Justice, \$15,000; sundry receipts under \$5,000 each, \$13,140.49		41,982 14	33,319,263 95
Grand Total			<u>\$370,597,247 58</u>

Certified correct.

V. W. T. SCULLY,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
VA-7	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
VA-7	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
OFFICE OF THE COAL CONTROLLER					
VA-7	Stat.	Subsidies under the Domestic Fuel Act, c. 52, 1927.....	50,315 67	50,315 67	55,178 23
VA-7	Stat.	Subsidy payments under an Act to place Cana- dian coal used in the manufacture of iron and steel on a basis of equality with imported coal, c. 6, 1930.....	234,827 00	234,827 00	354,983 32
VA-8	343	Dominion Fuel Board, Administration and Investigations.....	36,880 00	24,891 99	26,039 96
VA-8	344	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.....	4,500,000 00	1,465,722 82	1,903,083 54
HOUSING BRANCH					
VA-8	Stat.	Tax payments, National Housing Act, c. 49, 1938.....	203 32	203 32	515 81
VA-8	Stat.	Housing Research and Community Planning, National Housing Act, c. 46, 1944, as amended	250,632 45	250,632 45	
VA-9	Stat.	Appraisal and Inspection Fees, National Housing Act, c. 46, 1944, as amended.....	10,118 92	10,118 92	
VA-9	Stat.	Home Improvement Loans—Losses, Home Im- provement Loans Guarantee Act, c. 11, 1937.	1,534 30	1,534 30	8,864 77
VA-9	60	*To provide for payments to approved lending institutions in respect of loans made for the purpose of financing the conversion of existing houses into multiple family houses.....	1 00		
NATIONAL RESEARCH COUNCIL					
VA-9	345	Salaries and Other expenses of the National Research Council.....	1,496,352 00	1,467,577 89	1,102,084 96
VA-11	346	Expanded Research on the Utilization of Farm Crops.....	587,000 00	184,337 15	86,511 37
VA-12	347	Grant to the Royal Society of Canada.....	4,500 00	4,500 00	4,500 00
SUPERANNUATION AND RETIREMENT BENEFITS					
VA-12	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	954 00	954 00	2,010 00
		<i>Expenditures: from Appropriations not required for 1946-47.....</i>			154,188 67
		Total Ordinary.....	7,185,318 66	3,707,615 51	3,709,960 63
DEMOBILIZATION AND RECONVERSION					
VA-12	503	Home Conversion Plan.....	500,000 00	88,137 10	1,763,720 93
VA-12	504	Emergency Shelter—Administration.....	2,297,000 00	2,072,522 71	
VA-12	604	Departmental Administration.....	5,991,500 00	4,140,346 63	7,754,038 62
VA-19	605	*To provide for the liquidation of contracts including commitments of previous years....	36,400,000 00†	21,620,313 38	78,416,492 71
VA-21	606	Reconstruction Projects, subject to allocation by the Treasury Board.....	10,000,000 00	269,226 09	294,851 43
VA-22	607	Housing Development, including commitments of previous years.....	42,000,000 00	33,162,646 61	19,295,923 00

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

VA—7

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
DEMobilIZATION AND RECONVERSION-- <i>Concluded</i>					
VA-22	608	Emergency Coal Production Board—Production Subsidies, Loans and Rentals as may be approved by the Governor in Council.....	12,000,000 00	12,662,799 41	9,976,759 43
VA-23	609	Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)	701,858 66†		
VA-24	610	Administration, Reconversion and Operation of Crown companies and/or Crown plants.....	20,000,000 00	10,784,047 15	9,734,333 32
VA-25	611	Termination of Contracts.....	75,000,000 00	55,199,723 62	151,846,379 90
VA-27	943	*To provide recoverable advances for working capital purposes.....	10,000 000 00		
		*To provide for the liquidation of outstanding commitments for the purchase of war supplies delivered prior to V-J Day.....	5,000,000 00	3,122,926 52	

NATIONAL RESEARCH COUNCIL

VA-27	612	Special Activities of the National Research Council.....	4,291,000 00	4,005,044 89	2,384,621 43
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ATOMIC ENERGY CONTROL BOARD

VA-31		Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)—Board Administration.....	12,370 80	12,370 80	
		Total Demobilization and Reconversion.....	224,193,729 46	147,140,104 91	281,467,120 77
		Grand Total.....	\$231,379,048 12	\$150,847,720 42	\$285,177,081 40

* Complete title is shown in following details.

† Includes provision of \$1,031,886.40 for Loans and Advances.

‡ Includes provision of \$39,059.25 for Loans and Advances.

Salary of Minister, Rt. Hon. C. D. Howe, Salaries Act, c. 24, 1944	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

OFFICE OF THE COAL CONTROLLER

Subsidies under the Domestic Fuel Act, c. 52, 1927.....	\$ 50,315 67
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Subsidies of \$5,000 or over were paid to the following companies at \$1 per net ton of Canadian coal used in the production of coke for domestic use: British Columbia Electric Power and Gas Company, Ltd., \$45,244.27; Nova Scotia Light and Power Company, Ltd., \$5,071.40.

Subsidy payments under an Act to place Canadian coal used in the manufacture of iron and steel on a basis of equality with imported coal, c. 6, 1930.....	\$ 234,827 00
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Subsidy payments of 49½ cents per net ton on bituminous coal mined in Canada and converted into coke and used in the smelting of iron from ore, and in the manufacture of steel ingots or steel castings were made to the Dominion Steel and Coal Corporation, Limited, Sydney, N.S.

Vote 343 Dominion Fuel Board, Administration and Investigations

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	28,550 00	28,550 00	24,866 74
Other Pay-list Items	3,330 00	3,330 00	25 25
Printing and Stationery	1,000 00	1,000 00	
Travelling Expenses	1,000 00	1,000 00	
Sundries	3,000 00	3,000 00	
	<u>\$ 36,880 00</u>	<u>\$ 36,880 00</u>	<u>\$ 24,891 99</u>

As of March 31, 1947, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date, or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements: J. R. Cox, \$3,480 (Sept. 22); T. Marshall, \$3,600 (Oct. 1); F. G. Neate, \$5,400*; C. L. O'Brien, \$4,200; H. V. Rowsome, \$2,184*.

Travelling expenses of \$300 or over were paid to the following: T. Marshall, \$613.73 (charged to Vote 604); C. L. O'Brien, \$612.48 (charged to Vote 604).

Vote 344 Payments in connection with the movements of coal under conditions prescribed by the Governor in Council	4,500,000 00
Expenditures	\$1,465,722 82

Subventions amounting to \$5,000 or over were paid to the following: Canadian Collieries (Dunsmuir) Ltd., \$8,620.08; Canadian National Railways, \$633,007.61; Canadian Pacific Railway Co., \$517,249.70; Crow's Nest Pass Coal Co. Ltd., \$19,307.60; Dominion Coal Co., Ltd., \$157,844.51; Maritime Coal, Railway and Power Co., Ltd., \$6,121.13; Northern Alberta Railways Co., \$9,823.54; Sydney and Louisburg Railway Co., \$112,127.04.

HOUSING BRANCH

Tax Payments—National Housing Act, c. 49, 1938	\$ 203 32
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Section 22, Part III of the Act authorized the Minister to pay the municipal taxes (if levied) on houses valued at no more than \$4,000 which were constructed during the period commencing June 1, 1938, and ending December 31, 1940, or on such earlier date as might be set by the Governor in Council on the following basis: 1st tax year—100 per cent; 2nd tax year—50 per cent; 3rd tax year—25 per cent.

By P.C. 4021 of December 5, 1939, payments were restricted to taxes on houses, the construction of which was commenced before May 31, 1940.

The above payments were made by the Central Mortgage and Housing Corporation, which was reimbursed under authority of the Central Mortgage and Housing Corporation Act, c. 15, 1945.

Housing Research and Community Planning—National Housing Act, c. 46, 1944, as amended	\$ 250,632 45
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Expenditures were made under authority of section 30 of an Act to amend the National Housing Act, 1944, c. 61, 1946 which states that it shall be the responsibility of the Corporation to cause investigations to be made into housing conditions and the adequacy of existing housing accommodation in Canada or in any part of Canada and to cause steps to be taken for the distribution of information leading to the construction or provision of more adequate and improved housing accommodation and the understanding and adoption of community plans in Canada.

The above payments were made by the Central Mortgage and Housing Corporation which was reimbursed under authority of the Central Mortgage and Housing Corporation Act, c. 15, 1945.

Appraisal and Inspection fees—National Housing Acts, c. 46, 1944 as amended\$ 10,118 92

Section 3A of an Act to amend the National Housing Act, 1944, c. 61, 1946, states that the Central Mortgage and Housing Corporation may agree with an approved lending institution to meet certain travelling expenses incurred in the making of joint loans under Parts I, II and III of this Act for the construction of houses on farms or in small or remote communities designated by the Corporation.

The above amount was paid by the Corporation which was reimbursed under authority of the Central Mortgage and Housing Corporation Act, c. 15, 1945.

Home Improvement Loans—Losses, Home Improvement Loans Guarantee Act, c. 11, 1937. \$ 1,534 30

The Act guarantees lending institutions against losses sustained on defaulted home improvement loans, but stipulates that the government liability in this regard shall not exceed 15 per cent of the aggregate amounts of home improvement loans made by any such approved lending institution.

Gross expenditures amounted to \$1,534.30; but \$16,363.36 was received from debtors in default and credited to Ordinary Revenue—Refunds of Previous Years' Expenditures, and a further amount of \$7,515.15 representing interest on past due balances, was received and credited to Ordinary Revenue—Return on Investments.

All transactions were through the Central Mortgage and Housing Corporation.

Vote 60 To provide for payments of amounts owing under guarantees given by the Minister of Finance pursuant to Item 55 of Schedule A to the Appropriation Act, No. 6, 1945 (and pursuant to corresponding items in previous Appropriation Acts) to approved lending institutions in respect of loans made for the purpose of financing the conversion of existing houses into multiple family houses, such payments to be made out of unappropriated moneys in the Consolidated Revenue Fund\$ 1 00
Expenditures nil

NATIONAL RESEARCH COUNCIL

Vote 345 Salaries and Other Expenses of the National Research Council

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	939,387 00		
Less wages of staff of Instrument and Model Shops which are paid from charges made to Laboratory Division, other Government Departments, etc., for services rendered by the Shops	90,616 00		
	848,771 00	798,771 00	777,394 64
Other Pay-List Items.....	4,000 00	4,000 00	2,131 68
A Post-graduate Scholarships	100,000 00	82,161 23	82,161 23
B Grants in Aid of Research.....	216,054 00	181,054 00	181,054 00
National Research Laboratories.....	414,577 00	429,577 00	424,047 57
General Administration	22,950 00	22,950 00	22,950 00
Sundries	15,000 00		
	1,621,352 00	1,518,513 23	1,489,739 12
C Less estimated revenue.....	125,000 00	22,161 23	22,161 23
	\$1,496,352 00	\$1,496,352 00	\$1,467,577 89

The amounts shown as allotments were approved by the National Research Council under section 10 (e) of the Research Council Act, c. 177, R.S.

As of March 31, 1947, there were 568 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mackenzie, C. J.	\$ 17,500 00	\$ 951 61†	Haney, W. L.	3,180 00	877 89†
Adams, G. A.	4,200 00		Hanna, F. M.	2,880 00	
Armstrong, L. D.	3,000 00		Heath, H. W.	2,760 00	
Rabbitt, J. D.	3,840 00		Henderson, W. J.	4,400 00	570 34†
Bailey, R.	3,150 00	1,366 92	Hopkins, J. W.	4,400 00	
Baird, K. M.	2,760 00		Howlett, L. E.	5,000 00	
Ballard, B. G.	5,700 00	400 98†	Hoyle, W. G.	2,640 00	
Barks, A. A.	3,000 00*		(l.w.p. Oct. 1)		
Barss, W. M.	3,300 00	430 04	a Hurst, D. G.	3,480 00	
Biggar, R.	3,720 00		Hushley, W. J.	3,180 00	
Black, J.	3,600 00		(Nov. 14)		
Blackwood, A. C.	2,520 00		Jacobs, R. (Mar. 12) ...	2,580 00	
(l.w.p. Oct. 17)			d Johnson, J. S.	3,600 00	
Blouin, L. B. H.	2,460 00		Katzman, J.	3,480 00	
Boyle, R. W.	8,000 00	683 43	Kennedy, J. J.	2,700 00	
Breeze, J. E.	3,600 00		Kingsbury, R.	2,810 00	
Burke, K. A. (Oct. 21) .	2,520 00		Klassen, J. (Jan. 10) .	2,640 00	
Byrnes, G. P.	2,460 00		Laing, D.	2,810 00	
Cairns, J. N.	2,580 00		Lamb, P. S.	2,460 00	
Cameron, M. P.	2,520 00		Larmour, R. K.	5,700 00	2,847 68†
Carbert, J. M.	2,400 00		Lavers, C. G.	2,520 00	
Carman, P. D.	3,150 00		Lecaine, H.	3,180 00	347 68†
Chadderton, A. E.	2,820 00	974 68	Ledingham, G. A.	4,600 00	451 67
Charles, F. R.	3,840 00		Lipin, S. E.	2,580 00	
Churchwood, L.	2,400 00	316 40	Lips, H. J.	3,000 00	
Clauson, F. M.	2,544 00		Loughlin, E.	2,472 80	
Clement, G.	2,880 00*		MacDonald, F. J.	2,400 00	
Clendenning, K. A.	3,600 00		(Mar. 5)		
Cody, J.	2,700 00*		MacKiddie, C. G.	2,880 00*	
Cook, S. J.	5,200 00		MacMorran, G.	3,300 00*	
Cook, W. H.	7,400 00	667 21	Matloch, J. G.	5,200 00	4,286 80†
Courtice, W. H.	5,400 00		Manson, J. M.	4,200 00	877 41†
a Covington, A. E.	3,180 00		Marshall, J. B.	3,840 00	
Cracknell, E. J.	2,760 00		Mason, F. C.	2,472 80	
Crawford, R.	2,640 00		May, H. E.	2,810 00	
Crocker, C. R.	3,060 00	1,229 02†	May, W. C.	2,880 00*	
Dauphinee, T. M.	2,760 00		Mayer, J. A.	2,472 80	
Davis, J. E. (July 24) .	2,820 00		McCooyce, J. A.	2,810 00	
Dodds, H.	2,640 00		McKenzie, H. (Feb. 6) .	2,700 00	
Douglas, A. E.	3,180 00		McKeown, K.	2,460 00	
((l.w.p. Oct. 28)			McKinley, D. W. R. ...	4,200 00	971 45†
Druhan, D. J.	2,520 00		McLaren, E. H.	2,520 00	
Durie, D. S. L.	2,400 00		a McLeish, C. W.	3,480 00	
Eagleson, S. P.	6,000 00		Michener, J. S.	2,580 00	
Elliott, J. C.	4,260 00		(Apr. 21)		
Evans, G. B.	2,580 00		Middleton, W. E. K. ...	3,840 00	490 53
Feldman, K.	2,760 00		Miller, G. A.	3,600 00	434 24†
b Field, G. S.	4,600 00	360 24	Mitton, H. E.	2,520 00	
Field, R. H.	4,600 00		Morrison, W. A.	3,840 00	543 90
Foran, M. R. (Oct. 1) .	2,580 00		(l.w.p. Oct. 1)		
Freeth, F. W.	3,900 00*		Murphy, D.	3,000 00	
Gibbons, N. E.	4,400 00	431 89	Nadon, A.	2,472 80	
c Gill, A. F.	3,720 00		Neale, M. J.	3,000 00	
Gill, M. S.	3,300 00	830 74†	Neish, A. C.	3,600 00	
Gorham, P. R.	3,000 00		Niven, C. D.	4,200 00	
Grace, N. H.	4,600 00		Nodwell, R.	3,000 00	
Grant, A. J.	4,600 00		Northwood, T. D.	3,600 00	
Grasham, W. E.	3,000 00		Norton, E.	2,810 00	
Halferdahl, A. C.	4,600 00	546 25†	Olson, N.	2,880 00	
			Park, F. R.	3,300 00	1,007 58†

	Salary rate	Travelling expenses		Salary rates	Travelling expenses
Parsons, H. E.....	4,020 00	785 53†	Simpson, F. W.....	2,880 00	
Pattenson, C. F.....	3,150 00	360 85†	Smith, N. K.....	3,600 00	
Paul, E. B. (May 25) ..	2,460 00		Smyth, H. R.....	4,200 00	2,559 43†
Pearce, J. A.....	3,600 00		Snure, P.....	3,240 00	
Perry, P. C.....	2,520 00		Strader, L. E.....	2,580 00	
Renouf, S. W. B.....	3,120 00		Thiessen, G. J.....	3,480 00	593 26†
Rettie, R. S.....	3,000 00		Thistle, M. W.....	3,000 00	
(Nov. 23)			Thomson, W. W.....	3,600 00	
Rhodes, R. G.....	2,760 00		Tomkins, R. V.....	2,520 00	
(l.w.p. Sept. 28)			Turnbull, L. G.....	3,600 00	
Riddell, H.....	2,472 80		Watson, R. W.....	3,600 00	
Robertson, J. M.....	2,460 00		Webb, E. L.....	3,060 00	
Robinson, E. F. V.....	3,150 00		West, G. O.....	3,000 00	
Rose, D.....	3,000 00		Wetherup, V.....	2,460 00	432 82
Rosser, F. T.....	4,760 00		Wheat, J. A.....	2,520 00	
Rugg, H. H. (Nov. 23) .	3,060 00	526 40†	(l.w.p. Oct. 16)		
Sallans, H. R.....	4,020 00		Williamson, H.....	3,840 00	
Sanders, F. H.....	4,600 00		Wolochow, D.....	4,200 00	832 35†
Scott, D. S.....	2,520 00		Zuckerman, A.....	3,000 00	
Showalter, R. J.....	2,580 00				

† These items include amounts charged to: Vote 604, \$1,822.28; Vote 612, \$16,557.85; and Department of External Affairs, Vote 49, \$830.74.

a Transferred to Vote 612, Special Activities of the National Research Council, June 1.

b On loan to the Department of National Defence—Naval Services, from which salary was recovered and credited to this account.

c For additional salary, see Vote 378, Department of Trade and Commerce.

d On loan to the Department of Trade and Commerce, from which salary was recovered and credited to this account.

Travelling expenses of N. L. Kusters are included under Vote 612.

A Scholarships were awarded to students undertaking research in conjunction with their post-graduate study.

B An amount of \$181,054 was transferred to the Trust Fund (see Open Accounts, further on in this Section) for the purpose of aiding investigations and promoting the development of research. Of this amount, \$168,520.42 was placed to the credit of various committees; \$3,307.75 was advanced to individuals for the purpose of carrying on scientific work; and the balance, \$9,225.83, was required for the purpose of furthering international affiliations.

C An amount of \$22,161.23 was transferred from the Special Fund (see Open Accounts, further on in this Section) and applied, in departmental accounts, as a refund against expenditure of the Post-graduate Scholarships allotment.

Suppliers receiving \$5,000 or over: Aluminum Company of Canada, Limited, \$5,159.09; Canadian Corps of Commissionaires, \$9,956.05; Canadian General Electric Co., Limited, \$11,679.70; Canadian Laboratory Supplies, Limited, \$15,079.71; Central Scientific Company of Canada, Limited, \$7,772.24; Crane Limited, \$5,683.30; Department of Public Printing and Stationery, \$20,959.20; Doran Construction Co., Limited, \$10,755.90; Eastview Bus Service, Limited, \$10,411.75; D. Kemp Edwards, Limited, \$5,946.95; Fisher Scientific Company, Limited, \$9,841.03; Hydro-Electric Power Commission of Ontario, \$28,261.07; John Inglis Company, Limited, \$5,664.74; Mahoney and Rich, Limited, \$5,672.55; Marchand Electrical Company, Limited, \$12,822.29; Peckover's, Limited, \$5,506.28.

Vote 346 Expanded Research on the Utilization of Farm Crops.....	537,000 00
Expenditures	\$ 184,337 15

All expenditures were for the construction and equipment of the Prairie Regional Laboratory, Saskatoon, Sask., and comprised the following, in addition to the contractual payment described below: furniture, \$14,324.35; furniture and equipment purchased through the Department of Public Works, \$3,270.20; scientific supplies, \$6,685.90; scientific equipment, \$5,552.71; small tools, \$2,944.11; sundries, \$2,609.56.

A contract, amounting to \$423,113.94, was awarded through the Department of Public Works to W. C. Wells for the construction of the Prairie Regional Laboratory, Saskatoon, Sask. Payments in the current year were \$148,950.32 and payments to date, \$235,461.69.

Vote 347 Grant to the Royal Society of Canada\$ 4,500 00

Payment of this grant was made to the Society in three equal instalments of \$1,500 on July 4, October 29, and November 1, 1946.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.\$ 954 00

DEMOBILIZATION AND RECONVERSION

Vote 503 Home Conversion Plan 500,000 00
Expenditures\$ 88,137 10

Under this Plan, the Minister is authorized by Order in Council to lease large homes from owners and convert them into multiple dwelling units. Generally speaking, the lease is taken for a period of 5 years, with an option to renew for an additional period of 3 years.

Payments amounting to \$88,137.10 were made to Central Mortgage and Housing Corporation, and net revenue derived from the Home Conversion Program amounting to \$260,493.21 was received from that Corporation and credited to Special Receipts—Miscellaneous War, Demobilization and Reconversion Revenues.

Vote 504 (and Vote 942, Supplementary Estimates) Emergency Shelter Administration. 2,297,000 00
Expenditures\$2,072,522 71

By P.C. 9439, December 19, 1944, the Emergency Shelter Regulations were enacted. A national organization was established to explore all means of providing temporary and emergency accommodation for families suffering hardship through lack of shelter. Frequently accommodation can be secured but substantial expenditures must be made to render it suitable for occupancy by a family. Where these expenditures impose an unreasonable burden upon a particular municipality, assistance is provided by participating in the necessary capital expenditures. The administrative expenses incurred by the Emergency Shelter Administration are payable from this Vote.

Payments amounting to \$2,072,522.71 were made to Central Mortgage and Housing Corporation and rental revenue derived from the Emergency Shelter Program amounting to \$7,986.08 was received through that Corporation and credited to Special Receipts—Miscellaneous War, Demobilization and Reconversion Revenues.

Vote 604 Departmental Administration

	Estimates	Allotments	Expenditures
<i>General</i>			
Temporary Assistance	2,000,000 00	1,993,000 00	1,213,055 50
A Travelling Expenses and Living Allowances	100,000 00	100,000 00	53,257 39
Advertising	600 00	600 00	
B Telephones, Telegrams and Postage	100,000 00	100,000 00	51,607 14
C Printing, Stationery, Equipment and Supplies	60,000 00	60,000 00	33,515 81
Freight, Cartage and Express	3,000 00	5,000 00	4,073 57
D Professional and Special Services and Expenses	75,000 00	35,000 00	29,014 01
E Rent, Heat and Light	30,000 00	30,000 00	12,270 61
F Miscellaneous	40,000 00	40,000 00	28,850 10
	2,408,600 00	2,363,600 00	1,425,644 13

	Estimates	Allotments	Expenditures
<i>Reconstruction Division</i>			
Temporary Assistance	790,000 00	715,000 00	502,038 63
A Travelling Expenses and Living Allowances	75,000 00	100,000 00	85,199 71
Advertising	300 00	300 00	118 65
B Telephones, Telegrams and Postage	40,000 00	40,000 00	29,143 91
C Printing, Stationery, Equipment and Supplies	30,000 00	30,000 00	28,891 61
Freight, Cartage and Express	1,000 00	3,000 00	1,345 87
D Professional and Special Services and Expenses	10,000 00	90,000 00	69,455 77
E Rent, Light and Heat	5,000 00	5,000 00	17 75
F Miscellaneous	20,000 00	18,000 00	2,429 01
	971,300 00	1,001,300 00	718,640 91
<i>Supply Division</i>			
Temporary Assistance	2,200,000 00	2,113,000 00	1,689,361 64
A Travelling Expenses and Living Allowances	185,000 00	185,000 00	114,764 94
Advertising	600 00	600 00	
B Telephones, Telegrams and Postage	100,000 00	100,000 00	75,894 11
C Printing, Stationery, Equipment and Supplies	60,000 00	60,000 00	28,277 38
Freight, Cartage and Express	6,000 00	6,000 00	5,843 21
D Professional and Special Services and Expenses	15,000 00	115,000 00	58,068 50
E Rent, Light and Heat	5,000 00	7,000 00	6,384 48
F Miscellaneous	40,000 00	40,000 00	17,467 33
	2,611,600 00	2,626,600 00	1,996,061 59
	\$5,991,500 00	\$5,991,500 00	\$4,140,346 63

As of March 31, 1947, there were 978 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling or living expenses of these employees where the amount was \$300 or over, are also shown.

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Howe, Rt. Hon. C. D. ... Listed		\$ 1,202 50	Balcombe, A. E.	7,500 00	871 84
Minister elsewhere			(Mar. 31)		
Scully, V. W. T., Deputy			Ballingall, G.W.	2,580 00	
Minister	\$ 12,000 00		Barr, W. D.	3,300 00	1,730 08
Adam, J. P.	3,480 00	718 83	Barr, W. G.	2,580 00	1,418 33
Addison, R. E.	2,700 00		Baxter, E. E.	3,000 00	
Agnew, H. K.	3,600 00		Beattie, C. M. (June 1).	3,000 00	
Ahearn, W. J. (Mar. 31) ..	3,600 00	433 90	Beland, C. E. (Mar. 31).	3,600 00	
Albright, L. S. (Aug. 31) ..	2,640 00		Bell, J. A. (Mar. 1) ...	3,600 00	
Alder, T. F. (Feb. 1)	3,300 00		Bennett, W. J. (May 1).	8,500 00	
Allen, H. L.	3,120 00		Bertram, G. M.	6,600 00	
Alsop, M. H.	3,000 00		Bick, F. A.	4,200 00	
Amey, F. N.	3,600 00		Binks, N. T. (Apr. 24) ..	5,000 00	
Amisson, A. G. (Feb. 1) ..	2,580 00		Bird, K. W.	2,580 00	
Anber, F. G. (June 11) ..	3,600 00		Bishop, R. N. C.	2,580 00	
Andrew, W. J.	4,200 00		Blackburn, G. A.	3,600 00	1,463 74
Ansell, G. N. (Dec. 1)	3,120 00*		(Mar. 31)		
Archer, L. W. (Dec. 13) ..	3,600 00		Blake, M. M. (Sept. 3) .	3,000 00	
Archibald, L. G. (Jan. 6)	2,580 00	983 80	Blake, R. G.	3,600 00	
Ardley, A.	2,580 00	309 03	Blondeau, L. (Dec. 1) ..	2,640 00	
Armstrong, G. (Dec. 16).	2,580 00	791 56	Blouin, A. O. (Jan. 1) ..	3,300 00	
Armstrong, H. E.	3,000 00		Bloxham, H. W.	3,000 00	
Arnott, N.	5,400 00	443 50	(July 25)		
Askwith, F. L. G.	2,400 00		Bogart, M. P. (Feb. 5) .	2,460 00	
(Apr. 15)			Boisvert, G. (Dec. 1) ...	3,600 00	
Aspden, T. F. (May 1) .	6,000 00		Boles, T. Z.	4,200 00	
Atkinson, W. J. (Feb. 1)	6,000 00	779 47	Bonnar, R.	3,600 00	

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Boucher, P. (Dec. 1) ...	2,844 00*		Cole, J. B. (Feb. 1).....	2,700 00	
Boulter, J. H.	4,560 00		Cole, S. S. W.	3,960 00	818 58
Bourque, W. T.	3,000 00		Comiskey, B. J.	2,580 00	640 66
Bowes, G. (Nov. 1) ...	2,400 00		Conley, L. M. G.	2,700 00	
Boyd, J. H. (July 22) ...	2,400 00	900 37	Cook, C. A. (June 19)...	3,900 00	
Boyle, R. A.	4,200 00		Cooke, B. B.	2,580 00	721 05
Bradley, D. (May 13) ..	2,400 00		Cooper, R. H.	4,200 00*	
Brand, E. S.	7,200 00		Corbeau, L. B.	3,600 00	
Brand, J. A.	6,000 00		Corrigan, F. J.	4,200 00	
Brazeau, J. T. (Feb. 1) .	2,460 00		Cosgrove, E. T. (Mar. 31)	3,000 00	
Brennan, C. E.	3,000 00		Costin, J. (Dec. 1).....	3,120 00	
Brockbank, G. L.	2,700 00		Cote, J. M. M. (Dec. 1).	2,580 00	
(Jan. 30)			Cote, J. O. M. (Dec. 1).	4,800 00*	
Brouillette, B. (Oct. 1)..	2,580 00	538 83	Coughlin, J. M.	3,300 00	
Brower, E. J.	2,700 00		Courtney, L. A. (Feb. 12)	2,580 00	
Brown, A. (Dec. 1)	2,460 00		Couture, C. (Dec. 1)....	3,180 00*	
Brown, C. H.	2,880 00		Couture, J. B.	2,400 00	
Brown, E. S.	3,000 00		Covert, L. L. (Mar. 31)..	3,360 00	
Brown, F. H. (Dec. 1) ..	15,000 00	906 25	Crabb, L. K. (Mar. 31)..	3,984 00*	
Brownlie, T.	2,880 00		Cramp, T. M.	3,120 00	
Bruce, B. R. (Mar. 31) .	2,640 00		Crawford, E. H. (Apr. 13)	3,720 00	
Bryson, T. M. (Mar. 31)	3,480 00*		Crawford, H. W. (May 23)	2,400 00	
(plus secretarial allow- ance, \$600)			Cress, R. M. (Feb. 12)...	4,080 00	2,628 29
Budden, A. N.	6,000 00	1,241 36	Croll, E. W.	4,800 00	
Buglass, R. Y.	2,700 00		Crookes, F. (Oct. 1)....	3,144 40	
Bullock, R. M.	3,600 00		Cumming, W. B.	3,300 00	
Burke, E. W.	3,000 00	674 52	(Dec. 14)		
Burns, E. G.	3,000 00		Cummings, G. D. (Feb. 1)	4,320 00	
Burrows, M. (Mar. 31) .	3,600 00		Cunningham, H. (Nov. 9)	5,400 00	
Busque, D. (Dec. 1) ...	3,624 00*		Currie, A. W. (May 23)..	4,500 00	
Butler, B. L. (Feb. 1) ...	2,880 00		Dalton, W. J.	3,000 00	
Butterworth, P. A.	3,600 00		Daly, W. C.	3,000 00	
Calvert, D. G. (Sept. 13)	4,200 00	320 20	Dame, J. A. M.	2,580 00	387 61
Cameron, J. W. M.	4,200 00		Dansereau, L. (Oct. 1)..	2,580 00	620 59
Campbell, J. M. (Feb. 1)	2,400 00		Davis, A. E. (Nov. 22)..	3,900 00	
Cantin, I. (Dec. 1)	3,000 00	667 00	Davis, N. B.	6,000 00	
Carioni, H. M. (Mar. 31)	3,600 00	1,270 17	DeJausserand, A. A....	2,580 00	
Carr-Harris, G. G. M. .	3,600 00*		DeLavignette, J. H.	3,360 00	
(Dec. 1)			DeLisle, E. J. (Feb. 1)..	3,600 00	
Carroll, A. F. G.	3,600 00	1,484 22	Desormeaux, E.	3,300 00	
(Mar. 31)			DesRivieres, F.	3,600 00	
Carswell, J. M.	3,600 00	392 05	Devitt, E. A. A. (Mar. 1)	3,840 00*	
Cassidy, C. A. (Feb. 1) .	2,580 00		Dexter, H. (Feb. 1).....	2,700 00	
Caswell, W. E. G.	2,580 00		Dobie, J. C.	3,000 00	
Catto, R. W.	7,200 00	489 06	Dockstader, C. C.	3,900 00	472 70
Cauchon, L. (Dec. 1) ...	2,724 00*		(Jan. 1)		
Cawdron, M. P.	4,200 00	464 81	Dolan, F. J. (Oct. 21)....	3,900 00	
(Mar. 31)			Donahue, A. J. (Nov. 5).	3,000 00	
Chamberlin, D.	2,460 00		Doughty, W. E.	2,880 00	
Chapman, S. F. (Mar. 18)	2,460 00		Dover, W. (Feb. 1).....	4,200 00	
Charlton, W. A.	2,400 00		Dubue, B. A.	2,700 00	
Cheriton, G. P.	3,000 00	1,040 06	Duchene, T. F. (Dec. 1).	4,620 00*	1,035 50
Children, G. A.	4,500 00		Duchesne, B.	4,200 00	
Chomyn, M. W.	3,600 00		Dufresne, G.	2,580 00	1,050 40
Clark, C. H.	2,880 00		Duncan, A. S.	3,960 00	
Clarke, F. F.	6,000 00	579 39	Dunne, H. P. (Jan. 1)...	2,580 00	
Clarke, L. M. (Jan. 16)..	2,880 00		Durrant, J. (Feb. 1)....	3,080 00	1,863 24
Cloutier, L. (Mar. 26)...	3,300 00		Dussault, P. (Dec. 1) ...	2,544 00*	
Cloutier, L. H. M.	2,880 00		Dworkin, D. (Dec. 1)...	2,580 00	
(Dec. 1)			Dymond, I. (Mar. 31)...	2,400 00	
Cochrane, H. G.	6,000 00		Eastwick, C. M. (Feb. 6).	2,580 00	325 71
Cohen, M. (Jan. 1).....	2,580 00		Egan, J. L.	2,460 00	
			Elkins, W. H. P. (May 1)	3,011 00	

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Erskine, D. M. (Feb. 1)...	4,800 00		Harris, W. R. (Feb. 1)...	4,800 00	
Evans, G. R.	3,960 00		Harrison, B. E.	5,700 00	391 12
Evans, H. C.	3,900 00	1,050 69	Hart, H. W. (Feb. 1)...	3,420 00	
Fairhurst, E.	2,400 00		Hart, L. G. C.	4,200 00	
Fairlie, J. W.	4,560 00		Harvey, J. P. (June 1)...	3,600 00	
Farrell, A. G.	2,400 00		Hawkins, G. C. L.	3,600 00	127 24
Fawcett, W. J.	4,200 00	415 71	Heeney, D. (Mar. 31)...	2,580 00	
Ferguson, B. A.	3,000 00		Heffer, K. H.	3,600 00	942 81
Ferguson, R. S. (June 5)...	3,000 00		Herrin, R. C. (Feb. 1)...	3,000 00	314 78
Firestone, O. J.	5,400 00	778 46	Hessey, A. P. (Feb. 1)...	3,420 00	474 75
Fiske, W. R. (Sept. 17)...	3,960 00	648 51	Hill, H. T.	3,000 00	
Fitzgerald, G. F. (Oct. 1)...	3,600 00		Hoad, A. R. (Sept. 5)...	3,600 00	
Fitzpatrick, W. H.	4,200 00		Hoare, E. S. (Mar. 31)...	3,900 00*	
Flahiff, T. F. (Mar. 1)...	7,500 00	2,255 77	Hobart, J. T.	3,000 00	446 27
Fleming, A. A. (Dec. 1)...	5,400 00*	350 20	Hoben, R. D.	2,580 00	
Foley, S. (Mar. 31).....	2,544 00*		Hodges, W. M. (Feb. 1)...	2,400 00	
Fonger, H.	3,000 00		Hodgins, M. V. (July 8)...	3,000 00	
Forbes, C. E.	2,460 00		Holbrook, L. W.	3,600 00	509 77
Foures, G. H.	4,560 00		Hollinger, M.	3,000 00	
Foy, G. H.	2,580 00	2,409 65	Hoolihan, H. D. (Feb. 15)...	2,940 00	
Fraser, R. A. S. (Feb. 1)...	3,600 00		Hopson, F. (Feb. 1)....	2,640 00	
Frazer, S. R.	4,500 00	684 78	Horahan, L. (Feb. 1)...	2,460 00	
Frechette, J. A. R.	3,000 00		Howden, L. G.	2,460 00	
Freeborn, G. T. (Dec. 24)...	2,580 00		Hubbard, E. A.	3,000 00	1,308 13
Freeman, G. E. (Oct. 15)...	2,580 00		Hunter, G. W.	4,200 00	477 18
Frick, H. C.	3,300 00		Hurst, C. N.	3,600 00	
Frigon, R. A. (Mar. 31)...	3,360 00	1,170 28	Hutchison, K. M. (Apr. 9)...	3,000 00	
Fuller, P. J. (Dec. 1)....	5,400 00*	350 08	Hutton, R. R. (Feb. 1)...	2,400 00	
Gallagher, L. R. (Aug. 10)...	2,400 00		Ingram, E. J. (Feb. 1)...	2,460 00	
Gamble, W. D. (Feb. 1)...	3,000 00		Jackson, S. J. (Oct. 4)...	3,900 00	1,161 86
Garden, W. G.	2,880 00		Jameson, J. (Mar. 31)...	2,400 00	
Gatehouse, D. H.	3,600 00	862 08	Jansen, F. A. (Jan. 1)...	2,580 00	
(June 22)			Jarman, A. W. S. (Jan. 1)...	2,880 00	2,824 17
Gauvreau, J. B. (Dec. 1)...	2,580 00		Jarvis, G. M. (Oct. 16) ..	6,600 00	314 45
Gauvreau, R.	2,400 00		Johnson, R. E. (May 20)...	4,200 00	
Gavrie, C.	8,400 00	498 64	Johnston, F. A.	2,460 00	
Genest, A. (Dec. 1).....	4,800 00*		Jones, A. E.	2,880 00	
Gervais, L. H.	3,900 00		Jones, C. H. (Feb. 1)...	2,760 00	
Goedike, F. B.	3,960 00		Jones, E. M.	2,460 00	
Gordon, L. L.	3,300 00	393 10	Joyce, W. A. (Dec. 1)...	4,200 00	1,007 41
Gordon, M. G. (Dec. 16)...	4,800 00	647 50	Joynt, G. A.	3,000 00	
(U.S. Funds)			Julien, J. N. (Dec. 1)...	2,400 00	
Gowenlock, R. J.	3,600 00	687 35	Kane, J. A. J. (Dec. 1)...	4,200 00	
Graffey, G. A. (Apr. 1)...	2,700 00		Kearney, T. J.	3,000 00	539 48
Grant, J. S. (Aug. 22)....	3,420 00		Keith, W. J. (Feb. 1)...	2,760 00	
Gray, H. M.	2,880 00		Kelly, J. M. (Dec. 1)...	3,000 00	
Gray, J. L. (July 19)....	4,800 00	550 88	Kenderline, J. E.	4,500 00	371 40
Gray, R. M. (Feb. 1)...	3,000 00		(June 26)		
Greer, W. B. (Feb. 1)...	2,400 00		Kennedy, T. F. (Sept. 10)...	2,880 00	978 05
Grenon, A. J. (Dec. 1)...	3,600 00		Keyes, L. R.	3,900 00	
Grenon, R. (Dec. 1).....	4,980 00*		Kimmerly, G. W.	3,000 00	648 80
Grimes, P. A. (Feb. 1)...	3,000 00		Kimpton, P. H. A.	2,400 00	
Grundy, E. C.	9,000 00		(Mar. 31)		
Gunter, H. D. (Feb. 8)...	2,460 00		King, A.	3,120 00	
Guthrie, M. M. (Aug. 17)...	2,400 00		Knight, B. F. (Jan. 1)...	3,600 00	
Hall, J. E. (May 20)....	2,700 00		Koib, B. (Feb. 1).....	2,400 00	
Hamel, H. P. (Dec. 1)...	2,640 00		Kotlarsky, H.	3,120 00	
Hamilton, G. P. (Mar. 8)...	3,900 00	1,274 50	Laberge, H. (Dec. 1)....	4,420 00*	
(U.S. funds)			LaFleche, M. L. F.	2,460 00	
Hand, P. H.	3,000 00		(Feb. 14)		
Hannigan, J. A.	3,300 00		LaFontaine, J. L. (Feb. 1)...	2,400 00	
Hannon, O. J. (Dec. 1)...	3,600 00*		Laird, W. D. (Mar. 31)...	3,360 00	579 15
Harold, W. A.	2,580 00		Lambert, Z.	6,000 00	404 20

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Lamontagne, L. P. G.... (Dec. 1)	2,544 00*		Mathias, F. M.	5,100 00	
LaMontagne, M.	4,200 00		Maxwell, A. S.	7,200 00	
Langlois, P. A. (June 5)	3,000 00		May, W. T. (Aug. 1)...	4,200 00	
Langrell, C. E.	3,000 00		McBride, W. O. (May 7)...	3,900 00	
LaRose, J. A. (Feb. 1)...	2,580 00		McCallum, D. J.	2,580 00	
Latour, L. W.	2,580 00	1,497 08	(Feb. 1)		
Law, L. W.	3,000 00		McCallum, J. D.	2,700 00	1,494 95
Lawson, R. W. (Feb. 1)...	4,500 00		(Sept. 1)		
Lea, H. W.	7,500 00	1,931 60	McCannel, F. J. (Feb. 17)	2,520 00	
Leavey, L. J.	3,900 00		McCarthy, J. D. (May 1)	4,320 00	
Lecky, W. S.	7,800 00		McCrea, R. L.	4,200 00	
Lemaire, C. (June 15)...	6,000 00		McCready, A. E.	2,460 00	
Lemay, C. (Dec. 1)...	2,400 00		McCready, W. (Apr. 11)...	3,900 00	
Lemay, J. A. A. (Dec. 1)...	2,580 00		McCurdy, J. A. D.	9,000 00	524 24
Lemieux, H. (Dec. 1)...	2,460 00		McDermott, W. E.	3,600 00	480 53
Leon, B.	5,100 00		McDonald, D. M.	3,360 00	
Leslie, E. A.	4,200 00	556 50	McGill, W. J. (Mar. 31)...	3,600 00	1,525 35
Lester, D. W. (Nov. 9)...	2,880 00		McIntosh, H. C.	3,600 00	510 63
Lewis, H. P. (Feb. 1)...	3,600 00		McKay, H. F. (Apr. 1)...	3,177 00	
Lewis, J.	2,880 00		McKinley, R. S.	2,400 00	
Lewis, L. H.	3,000 00		McLean, N. H.	2,580 00	1,994 80
Livingston, R. H.	3,600 00	617 89	McManus, J. A. M.	2,460 00	
Lloy, J. M. (Mar. 31)...	2,940 00		(Feb. 1)		
Loomer, J. (Mar. 10)...	2,580 00		McMonagle, B. C.	5,400 00	650 06
Lough, T. J. (Oct. 16)...	3,000 00		McNeely, F. G.	4,200 00	
Lovett, A. W.	2,460 00		McNichol, M.	3,600 00	1,532 73
Lucas, R. F.	3,000 00	438 43	McParlane, J.	3,600 00	689 05
Lunt, A. D. (Dec. 4)...	4,200 00		McParlane, J.	3,600 00	
MacDonald, C. S.	4,800 00		Melville, M. H.	2,460 00	
MacDonald, D. E.	2,700 00		Menagh, E. J. (Oct. 16)...	2,580 00	
MacDonald, G. W.	6,000 00		Menard, E.	4,800 00	779 89
MacGregor, N. D.	2,580 00		Mikel, A. C.	2,580 00	
MacKenzie, H. (Mar. 1)...	2,400 00		Miller, R. B. (Mar. 31)...	3,300 00	519 30
MacKenzie, J. P.	7,500 00		Milne, A. N. (Jan. 1)...	3,000 00	
(Sept. 12)			Milne, E. T. (Apr. 16)...	7,200 00	
MacKenzie, J. W. (Feb. 8)	2,460 00		Minskip, B.	3,600 00	
MacKenzie, K. M.	3,600 00		Mondello, J. B.	2,580 00	1,406 56
(June 4)			Mondello, J. R.	2,700 00	
Mackey, E. L. (Feb. 11)...	2,880 00		Monds, W. (Mar. 31)...	3,000 00	
Mackintosh, W. A.	10,000 00		Monier, P. E.	2,580 00	1,557 06
(Sept. 1)			Mooney, J. R. (Apr. 1)...	5,500 00	
Macklin, V. J.	3,960 00		(U.S. funds)		
MacLean, R. W.	4,800 00		Moore, W. H.	3,000 00	
Macli, S.	2,400 00		Morison, G. P.	3,600 00	
MacMillan, H. S.	3,300 00		Morrison, C. P. (Jan. 1)...	4,320 00	
(May 8)			Morshead, C. E. (Feb. 13)	4,320 00	
MacNaughton, D.	4,800 00		Morton, B. R.	3,300 00	
(Feb. 1)			Moxley, O. H.	2,580 00	2,159 80
Madsen, A. T. (Mar. 31)...	2,880 00		Munro, G. H. (Aug. 19)...	3,000 00	
Magurn, C. F.	3,600 00		Murphy, E. J.	3,120 00	
Mahoney, J. J. (Jan. 1)...	2,580 00		Murphy, G. J.	2,880 00	
Mahoney, M. J.	3,120 00		Murphy, W. F. (Mar. 1)...	3,000 00	
Malcolm, P. E. R.	4,200 00		Murray, J. R.	2,580 00	
Mallory, V. (Mar. 31)...	2,484 00*		Neville, W. J. (Feb. 1)...	3,900 00	
Manders, D. F. (Mar. 31)	3,600 00	914 82	Newton, C. H. (Sept. 1)...	2,800 00	
Marion, H. S.	2,580 00		Newton, S. G. (Dec. 1)...	6,000 00*	
Marshall, I. M.	4,200 00		Niblock, R. B.	3,000 00	1,785 85
Marshall, J. M.	3,120 00	546 50	Nininger, F. J.	2,700 00	
Martin, G. H. D. (Oct. 23)	3,000 00	1,081 88	Noel, O.	2,400 00	
Martin, G. T. (Oct. 2)...	2,880 00		Nolan, J. M.	2,700 00	
Martineau, R. (Mar. 31)...	3,300 00	1,060 70	Nolan, R. F. (Mar. 31)...	2,460 00	
Masson, A.	2,580 00	2,702 77	O'Brien, C. A.	2,700 00	
			O'Connor, L. F.	2,880 00	
			O'Donnell, J. J. (Jan. 13)	2,880 00	
			Ogilvie, G. (July 2).....	5,000 00	

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
O'Hara, J. P.	2,880 00		Scott, J. C. (Aug. 1)....	4,500 00	
O'Neill, E. E.	3,300 00		Scott, R. K. (Mar. 31)...	2,880 00	
O'Neill, T. W. (Mar. 31)...	2,880 00		Seull, B. P. (Mar. 31)....	5,400 00	695 65
O'Reilly, P. C. (Jan. 1)...	2,580 00		Seppala, H. T. (Mar. 31)	3,600 00	745 64
Pain, F.	3,600 00		Sexton, A. A.	2,460 00	
Pakenham, G. (Dec. 1)...	2,880 00		Sharman, F. R. (Dec. 13)	4,200 00	1,686 80
Palen, F. A. (Feb. 1)....	3,060 00	471 05	Shaw, J. M.	2,700 00	
Paquet, A. (June 19)	3,000 00		Shelfoon, N. A.	3,000 00	
Paquette, A. L. (Dec. 1)...	3,600 00		Sheraton, G. S. (Feb. 1)...	2,460 00	
Parker, A. R.	3,600 00		Sherwood, L. H. (Dec. 13)	3,300 00	
Parmelee, C. G.	2,460 00		Shipman, T. (Sept. 9)....	2,580 00	
Parr, W. L. (Dec. 19)....	5,000 00		Shore, M. I. (Apr. 11)...	2,400 00	
Pearson, C. T. (Feb. 27)	3,600 00		Simpson, D. C. (Mar. 31)	3,960 00	773 50
Pepin, G.	2,460 00		Skinner, J.	2,880 00	
Pepin, L. (Dec. 1)....	3,000 00		Slater, W. C.	2,880 00	
Perry, V. F. (Mar. 1)....	2,580 00		Sly, L. W.	2,400 00	
Pinder, F. G.	3,000 00	1,003 90	Smith, C. J. K. (May 1)...	3,300 00	
Plourde, T. L.	2,580 00		Smith, D. M. (June 11)...	2,700 00	
Poliquin, J.	2,580 00	835 41	Smith, E. K.	3,000 00	
Pollock, S. (Aug. 1)....	2,920 00*		Smith, G. L. (Mar. 15)...	2,580 00	
Pomeroy, W.	2,400 00		Smith, H. E. (Feb. 1)....	2,400 00	
Pond, H. F.	2,400 00		Smith, N. J. (Mar. 31)...	3,120 00	
Potter, H. S. (May 23)...	3,000 00		Smith, V. A.	5,100 00	
Power, F. X. (Mar. 31)...	3,420 00*		Smith, V. P. H. (July 12)	2,400 00	
Powers, C. W. (Feb. 1)...	2,400 00		Snell, H. M.	2,460 00	2,197 12
Pratt, J. C. (Mar. 31)...	3,000 00	529 79	Spence, H. C. (Aug. 1)...	3,600 00	
Price, K. J.	2,880 00		Spencer, J. B.	2,580 00	
Priddle, J. M. (Mar. 31)	3,600 00		Spratt, V. E. (Feb. 1)....	2,700 00	
Pulford, H. L. (Jan. 1)...	3,600 00	1,400 22	Stanley, W. T. (Feb. 1)...	2,880 00	
Putnam, L. P.	2,400 00		Stannard, D. A. (June 6)	5,400 00	
Rabkin, E. (Mar. 31)...	3,000 00		Stephenson, S. C.	4,200 00	
Raley, G. G. E.	5,000 00		(Mar. 31)		
Ransom, H. C. L.	4,500 00		Sterne, E. T. (Apr. 1)....	8,000 00	
Rattray, N.	2,460 00		Stevens, W. C. (Apr. 1)...	3,600 00	
Read, L. M. (Sept. 30)...	3,000 00		Stevens, W. H. (Nov. 23)	3,300 00	
Richard, J. G. B.	2,580 00	1,084 63	Stevenson, J. S. (Feb. 1)...	2,400 00	
Rimmer, A. L. (May 15)	2,400 00	404 58	Stewart, A. R. M.	2,400 00	
Rivard, L. T. (Mar. 31)...	3,000 00		(Feb. 1)		
Roberts, W. R.	4,800 00	1,098 02	Stewart, C. J.	4,800 00	562 42
Robertson, J. W. (Sept. 23)	2,880 00		Stratton, J. S. (Mar. 31)...	3,600 00	630 14
Robillard, O. A.	2,580 00		Street, H. D.	2,700 00	
Robinson, C. S.	3,600 00	2,131 00	Struthers, W. F.	4,200 00	
Robinson, H. I. (Oct. 1)	3,600 00		(Mar. 31)		
Roche, F. R.	2,700 00		Sturgeon, W. L.	2,400 00	
Roche, I. F. (Nov. 18)...	3,300 00	546 24	Suek, A. L.	2,400 00	
Rochester, G. H.	4,200 00*	433 25	Sutherland, J. A. (Feb. 1)	3,420 00	
(Mar. 31)			Sutherland, J. S.	2,700 00	
Rochester, W. L.	3,600 00		Swabey, H. W. B.	4,200 00	
Rochon, J. M.	3,300 00		Swezey, R. E.	2,400 00	
Roger, H. G. (Feb. 11)...	2,460 00		Tallon, T. J.	2,880 00	
Rolt, H. H. (Feb. 1)....	2,460 00		Tanguay, R. J.	3,000 00	
Root, C. A. (Mar. 15)...	4,000 00		Taylor, C. E. (Mar. 31)...	3,300 00	
Rosenberry, D. D.	7,200 00	607 33	Taylor, F.	3,600 00	
(Sept. 16)			Taylor, J.	2,460 00	
Ross, M. A.	3,300 00		Taylor, J. F. (Mar. 31)...	4,200 00	424 33
Rothon, A. F. (July 3)...	2,700 00		Taylor, J. H. (Jan. 1)...	3,000 00	
Rudge, F. W.	3,360 00		Taylor, T. E. (May 13)...	2,820 00	
St. Hilaire, A. (Dec. 1)...	2,880 00		Taylor, W. (May 13)....	2,700 00	
Sametz, Z. W.	2,700 00		Taylor, W. J.	5,100 00	829 22
Saunders, R. E. (Oct. 4)	5,000 00		Thibaudeau, J. (Dec. 1)...	4,340 00*	431 03
Sayers, R. E. (Feb. 1)...	3,300 00		Thomas, J. F. J.	3,960 00	
Schultz, W. A. A.	2,580 00		(Sept. 7)		
(Feb. 20)			Thompson, E. (Mar. 7)...	2,580 00	
			Thompson, R. W.	3,060 00	

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Thompson, V. S.	6,600 00		Weeks, E. P.	4,200 00	
Thomson, L. R. (Nov. 23)	8,000 00	539 56	West, H. R.	3,600 00	
Tierney, M. M.	2,460 00		Wheeler, C. C.	3,720 00*	656 68
Trachtenberg, S. (Jan. 16)	2,580 00		White, A. A.	2,880 00	2,508 20
Trudeau, R. J. A.	2,580 00	899 44	Whitlam, F. (July 27)...	2,400 00	
(Dec. 14)			Whitman, C. O. (Feb. 19)	4,800 00	
Tucker, M.	3,000 00		Whitman, T. W. (Aug. 20)	2,400 00	
Tupper, F.	2,772 00	1,720 07	Wilkie, H. A. (Feb. 1)...	2,880 00	
Turnbull, W. C. (Feb. 1)	3,600 00		Williams, A. E. (Mar. 8)	3,600 00	303 23
Turner, A. F.	3,600 00		Williams, E. E.	4,200 00	
Unicomb, C. H.	3,300 00		Williams, L. E. (June 15)	2,700 00	
Uren, W. E.	9,000 00	1,506 64	Williams, W. F. (Mar. 31)	9,000 00	1,234 06
Usselman, F. J.	3,900 00	302 00	Witherspoon, C. A.	3,176 64	500 09
Valiquette, P. E. J.	2,580 00		(Nov. 6)		
Vanderleck, J. G.	4,800 00		Wilford, W. E.	4,200 00	
Vanexan, J. H. (Sept. 13)	3,120 00		Wilkins, D. R.	3,000 00	
Van Sickle, W. E.	3,600 00		Willans, H. R.	3,600 00	
(Oct. 24)			Wilson, O. C.	4,200 00	
Virtue, J. H. (Nov. 19)...	3,900 00		Wood, E. W. S. (Feb. 1)	2,580 00	
Vissac, G. A. (Mar. 31)...	4,800 00	2,373 94	Wood, R. J. (Apr. 28)...	2,520 00	
Waddell, F. F. (Mar. 31)	4,200 00		Woodruff, A. V. (Feb. 1)	3,600 00	
Wakeham, K. A. (Feb. 1)	3,675 00		Wright, R. L. (Mar. 31)	3,120 00	1,268 95
Walton, W. H.	3,600 00		Wyckoff, P. G. (Feb. 1)	3,420 00	696 17
Wardle, P. J.	5,400 00	843 07	Young, A. G.	4,200 00	
Warren, C. A.	3,600 00	644 33	Young, F. B. (Feb. 1)...	2,460 00	
Watson, W. J. (Feb. 26)	2,460 00		Young, J. C.	3,000 00	
Webber, L. K. (Feb. 1)	5,400 00	1,177 60			

The following employees, whose rates were under \$2,400, or whose salaries were paid from other accounts, received travelling or living expenses of \$300 or over: S. Bates*; W. G. Blair, \$385.70; D. R. Cameron*; C. R. Crocker*; R. M. Davidson, \$325.68; J. P. Denis, \$856.70; R. Geddes*; D. E. Gray*; C. Greaves*; R. D. Hiscocks*; M. Kuhring*; N. L. Kusters*; M. Laurence, \$440.43; J. L. Lees, \$501.20; D. A. MacDonald*; T. Marshall*; C. P. McArthur, \$413.73; C. L. O'Brian*; A. E. Proulx, \$570.38; G. A. Scott*; S. M. Shaver, \$343.85; S. Steele, \$344.38; G. J. Thiessen*; A. St. C. Weddall, \$529.49.

* Travelling expenses of these employees are included under Votes 343, 345 and 612; Department of Agriculture, Vote 11; Department of Mines and Resources, Votes 153 and 155; Department of Trade and Commerce, Vote 373; Department of Transport, Votes 391 and 429.

The following non-salaried employees and attached members of military personnel received travelling or living expenses of \$300 or over: G. C. Bateman, \$5,551.86; J. A. Brodie, \$634.65; E. J. Brunning, \$366.80; C. J. Campbell, \$378.25; W. B. Campbell, \$378.32; S. H. Chambers, \$739.16; J. F. Champoux, \$340.05; E. L. Cousins, \$341.78; L. Daviault, \$820.64; D. E. Dewar, \$687.47; H. H. Edmison, \$441.50; H. Fisher, \$438.65; J. R. Frith, \$303.18; A. L. Graburn, \$817.14; T. E. Heron, \$140.41; A. C. Hill, \$543.03; R. Hill, \$492.20; M. A. Hocy, \$2,141.52; R. D. Howland, \$419.83; N. B. Hutcheon, \$344.89; D. A. Jones, \$2,877.37; H. Kennedy, \$460.45; G. Letendre, \$790.56; G. H. Lewis, \$4,748.47; R. B. MacPherson, \$1,161.89; J. A. Martin, \$2,686.49; H. G. Munro, \$353.07; S. G. Nicholls, \$2,365.57; C. D. Orchard, \$1,508.66; J. E. Parker, \$1,175.18; J. B. Phillips, \$553.31; R. Potvin, \$637.71; G. H. Prince, \$969.93; E. R. Rowzee, \$932.60; W. H. Stoker, \$1,074.28; C. F. Trowbridge, \$337.81; N. Wilks, \$2,657.44.

The following employees, serving without salary at the time, received per diem allowances (rates shown in parentheses) as follows: J. A. Brodie, \$450 (\$15); A. B. Buckworth, \$6,825 (\$15); L. Daviault, \$555 (\$15); H. C. Goldenberg, \$62.50 (\$25); H. F. Kennedy, \$255 (\$15); G. Letendre, \$2,555 (\$10); H. Lumsden, \$495 (\$15); K. M. MacKenzie, \$384 (\$6); J. A. D. McCurdy, \$1,530 (\$15); F. S. McKinnon, \$225 (\$15); C. D. Orchard, \$570 (\$15); J. E. Parker, \$1,848 (\$12); G. H. Prince, \$510 (\$15); M. C. Urquhart, \$174 (\$12).

Included in the expenditures under this vote are payments for expenses of a Royal Commission established to inquire into the coal industry in Canada. The Commission was authorized under Part I of the Inquiries Act, c. 99, R.S., and P.C. 7756 of October 12, 1944, approved the appointment of three Commissioners. Allowances and expenses were paid to Commissioners as follows: Chairman, Hon. Mr. Justice W. F. Carroll at \$25 per day, \$4,087.50, expenses \$533.92; Hon. Mr. Justice C. C. McLaurin at \$25 per day, \$7,300, expenses \$1,782.71; Angus J. Morrison at \$50 per day (which includes salary of \$25), \$6,725, expenses \$1,192.31.

Payments of \$5,000 or over from this vote were as follows:

A *Travelling expenses and living allowances.* Trans-Canada Airlines, \$26,810.09 (this amount is also included in travelling expenses of employees).

B *Telephones, Telegrams and Postage.* Bell Telephone Company of Canada, Ltd., \$72,871.01; Canadian National Telegraphs, \$30,300.55; Canadian Pacific Railway Company, Communications Department, \$32,106.19; North American Telegraph Company, \$6,747.05.

- C *Printing, Stationery, Equipment and Supplies.* Department of Public Printing and Stationery, \$89,707.95.
- D *Professional and Special Services and Expenses.* G. W. Auxier, \$7,874.05; Clarkson, Gordon and Company, \$21,531.05; Courtois, Fredette and Cie, \$6,420; Donald, Ross & Company, \$15,136.51; Harvey, Morrison & Company, \$21,514.70; P. S. Ross & Sons, \$42,030.59; L. E. Young, \$6,753.10.
- E *Rent, Light and Heat.* Payments in respect of the London, England Office made through the High Commissioner's Office, amounted to \$11,939.96.
- F *Miscellaneous.* Canadian Arsenals Limited, \$11,828.33 (costs in connection with taking an inventory of fixed assets at Defence Industries Limited government-owned plants); International Business Machines Company Limited, \$8,980.65 (rental of equipment).

Vote 605 (and 940, Supplementary Estimates) To provide for the liquidation of contracts, including commitments of previous years related to the acquisition of assets operated by the Department or an agency of the Department; miscellaneous and unforeseen expenses, and for recoverable advances

	Estimates	Allotments	Expenditures
A Investment in Plant and Equipment	12,000,000 00	15,000,000 00	10,764,966 97
B Purchase of Aircraft	17,500,000 00	8,509,189 00	
C Restoration of Public Facilities	500,000 00	500,000 00	80,583 80
D Experimental and Development Costs	300,000 00	300,000 00	45,697 28
E Patent Rights and Royalties	900,000 00	940,000 00	900,094 63
F Publicity Campaigns	150,000 00	150,000 00	46,899 58
G Miscellaneous and Unforeseen Expenses	5,050,000 00	11,000,811 00	9,782,071 12
	<u>\$ 36,400,000 00*</u>	<u>\$ 36,400,000 00*</u>	<u>\$ 21,620,313 38</u>

* Includes provision of \$1,031,886.40 for Loans and Advances.

A *Investment in Plant and Equipment.* The following table exhibits the detail of Capital expenditures during the current year which are also included in the Department of Reconstruction and Supply balance sheet, page VA—42.

Crown Companies and Crown Plants—Government Operated:

Dominion Arsenal—Quebec	800 00
Park Steamship Co., Ltd	224,408 07
Turbo Research Ltd.	25,858 84

Other Crown Plants and Assets:

Ayerst, McKenna & Harrison Ltd.	175,715 49
S. F. Bowser Co., Ltd.	79,974 95
Burrard Drydock Co., Ltd.	37,700 83
Canadair Limited	3,419,627 53
Canadian Acme Serew and Gear Ltd.	5,088 38
Canadian Instruments and Cameras	10,385 45
Cockshutt Plow Co., Ltd.	13,406 28
*DeHavilland Aircraft of Canada Ltd.	85,587 21
†Defence Industries Ltd.—Chalk River, Ont.	4,736,476 66
Defence Industries Ltd.—Other Plants	9,543 28
Dominion Coal Co., Ltd.	76,957 52
Dominion Electrohome Industries Ltd.	11,816 17
Dominion Engineering Works Ltd.	25,479 71
Fairechild Industries Ltd.	9,449 13
B. F. Goodrich Rubber Co. of Canada Ltd.	8,224 33
Houser Machine Works Ltd.	63,612 82
Ingersoll Machine and Tool Co., Ltd.	5,209 47
International Harvester Co. of Canada Ltd.	8,647 62
Kelvinator of Canada Ltd.	10,810 98
Massey-Harris Co., Ltd.	14,304 78
Montreal Locomotive Works Ltd.	7,440 22
Northern Electric Co., Ltd.	21,498 77
Northern Engineering and Supply Co., Ltd.	5,322 46
Pedlar People Limited	11,759 63
R.C.A. Victor Co., Ltd.	5,174 26
Radio Valve Co. of Canada Ltd.	34,493 19
Redfern Construction Co. of Canada Ltd.	61,091 60

Other Crown Plants and Assets—*Concluded*

A. V. Roe (Canada) Ltd.	650,000 00
Rogers Electronic Tubes Ltd.	257,954 68
Sawyer-Massey Ltd.	25,713 59
Stormont Chemicals Ltd.	5,236 55
United Steel Corporation Ltd.	68,537 66
Contractors under \$5,000 each	52,777 07

Miscellaneous Property:

Acquisition of Sundry Coal Equipment	388,567 23
Lancaster Aircraft	8,103 07
**Runways at Cartierville Airport, Montreal, Que.	49,129 32
Concrete tanks and Pumping Facilities	6,742 73
Storage Facilities	46,339 44

\$ 10,764,966 97

* A. W. Robertson, Limited, completed a contract on a cost plus 5 per cent basis, amounting to \$3,143,307.07, for the construction of an extension to the main assembly and repair plant at Toronto, Ont., on which \$63,668.33 was paid during the current fiscal year.

† By P.C. 4600 of November 5, 1946, the control of this plant was transferred to the Atomic Energy Control Board as from December 1, 1946.

** Armond Sicotte & Son completed a unit price contract amounting to \$343,299.13, for the construction of a runway and taxi strip at Cartierville Airport, Montreal, on which \$49,129.32 was paid during the current fiscal year.

Suppliers receiving \$5,000 or over: Acadia Construction Co., Ltd., \$6,742.73; Armco Drainage & Metal Products of Canada, Ltd., \$52,982; Lucien Bourgon, Guerin, Godin, Pinard & J. R. Ouimet, \$14,721.91; Canadian National Railways, \$6,720.23; Dominion Government, Department of Transport, \$49,129.32; Dufferin Construction Co., Ltd., \$19,394.04; Joseph Ekemberg, Guerin, Godin, Pinard & J. R. Ouimet, \$11,685.09; Ferguson Supply (Alberta) Ltd., \$142,905.96; General Supply Company of Canada, Ltd., \$85,186.04; Müssens (Canada) Ltd., \$36,378; Northern Electric Company, Ltd., \$7,296.28; Research Enterprises Ltd., \$25,858.84; St. John Drydock & Shipbuilding Co., Ltd., \$31,373.65; L'Oeuvre et Fabrique de la paroisse de St. Polycarpe and J. R. Ouimet, \$7,000; Sheridan Equipment Co., Ltd., \$21,000; Rene Thauvette, Guerin, Godin, Pinard & J. R. Ouimet, \$9,517.51; Union Tractor & Equipment Co., Ltd., \$43,395.

B *Purchase of Aircraft.* This allotment provided for the purchase of Douglas DC-4 Aircraft required by the Department of National Defence—Air Services. The amount expended for this purpose, \$17,463,377.80, was recovered.

C *Restoration of Public Facilities.* This allotment pertains to repairing wartime damages to public facilities; and to contributing in whole or in part towards the provision of additional schools, hospitals, water facilities, etc., required by communities expanded by reason of the locating of war industries therein.

A distribution of expenditures follows:

City of St. Hyacinthe, Que.—Water Supply	20,000 00
Crowland Township School, Welland, Ont.—Extension to school—Donation made through Government agency	15,000 00
Province of Quebec—Construction of bridge over Saguenay River	40,583 80
Town of Dartmouth, N.S.—Contribution towards cost of paving street	5,000 00
	<hr/>
	\$ 80,583 80
	<hr/>

D *Experimental and Development Costs.* A distribution of expenditures follows:

* Experimental Models	7,893 37
Dominion Government, National Research Council—Experimental Work re Synthetic Rubber.	35,516 24
Surveys of Sites and Rock conditions at Liverpool, N.S.	1,416 12
Miscellaneous	871 55
	<hr/>
	\$ 45,697 28
	<hr/>

*Ford Motor Company of Canada, Limited, received \$6,126.31.

E *Patent Rights and Royalties.* A distribution of expenditures follows:

Canadair Limited (\$844,427.53) and Douglas Aircraft Company, Inc. (\$12,032.72)—Payments, in respect of Rights to manufacture the Douglas Aeroplane	856,460 25
Aircraft Slotted Wing Corporation Limited—Settlement in respect of claims for Royalties, and use of Patents	40,000 00
Acquisition of Miscellaneous Patents	3,634 38
	<hr/>
	\$ 900,094 63
	<hr/>

F Publicity Campaigns. This allotment was provided for expenditure necessary to acquaint the public with Government policies in respect of the conservation of fuel, metals, etc. R. C. Smith & Son, Limited, received \$42,339.56.

G Miscellaneous and Unforeseen Expenses. A distribution of expenditures follows:

Algoma Steel Corporation Limited—Increased cost of raw materials—subsidy paid through Government agency	1,174,292 91
Beauharnois Light, Heat and Power Company—Contribution towards the cost of protecting land at Ile de Salaberry, Que.	8,476 71
Canadair Limited—Liquidation of claim re tooling costs included in settlement made with company as at November 11, 1944	16,389 76
Cost in connection with land required for war purposes	28,628 06
Crown Trusts and Guarantee Company—Payment for services as Trustees re acquisition of share certificates of Eldorado Mining and Refining Limited	10,159 39
Defence Industries Limited—Expenses in moving various assets to Chalk River, Ont.	287,793 30
Dominion Shipping Company, Limited—Increased freight costs on raw materials	482,473 59
Dominion Steel and Coal Corporation Limited—Payment re loss on operation of steel plant, payment made through Government agency	4,875,773 00
Greenwood Coal Company, Limited—Special subsidy paid to maintain operations	10,999 84
Bank of Montreal—Interest on bank overdrafts	566 15
J. de N. Kennedy—Preparation of a history of the Department of Munitions and Supply	6,643 45
Department of Public Printing and Stationery—Log Books for motor transports	28,325 56
Loss on purchase and sales of Cloth	825,339 57
Loss on Wood Fuel operations	407,111 45
Noorduyn Aviation Limited—Maintenance of Cartierville Airport	20,660 45
Payment of costs incidental to disposal of dangerous munitions of war, for the British Admiralty Technical Mission and War Assets Corporation (Recoverable)	49,977 85
Protection of Government-owned machinery	101,109 23
Restoration, and maintenance of private properties occupied for war purposes	82,606 42
Storage	
Operation of Storage Depots	204,825 38
Freight in Transit	73,108 95
	277,934 33
Swift Rifle Company, Limited—Settlement of infringement claim	16,160 00
City of Toronto—Payment of grant in lieu of taxes	34,767 77
Deliveries of stores on Mutual Aid orders, completed for economic reasons after the discontinuance of Mutual Aid, as authorized by P.C. 6489 of October 17, 1945	6,006 55
Payment of miscellaneous outstanding accounts in connection with Production Pool plants	1,004,583 72
Sundries	25,292 06
	<u>\$9,782,071 12</u>

Suppliers receiving \$5,000 or over (with the exception of those shown in the above classification): Aluminum Goods Limited, \$21,466.13; Canadian Car and Foundry Company, Limited, \$79,766.79; Canadian National Railways, \$246,801.62; Canadian Pacific Railway Company, \$272,351.79; Canadian Vickers Limited, \$11,268.02; Commodity Prices Stabilization Corporation Ltd., \$6,050,065.91; Davie Shipbuilding and Repairing Company, Limited, \$10,235.30; Defence Industries Limited, \$14,136.97; Dominion Government—Department of National Defence—Army Services, \$206,674.21, Department of National Revenue, \$74,222.44; Dominion Arsenal, Quebec, \$14,286.31; Dominion Steel and Coal Corporation, Limited, \$13,202.41; Ellins Construction Company, Ltd., \$12,166.55; Federal Aircraft Limited, \$6,131.19; John Inglis Company, Limited, \$239,105.83; McKinnon Industries Limited, \$18,242.40; Montreal Locomotive Works Limited, \$71,929.56; National Stevedoring Company, \$33,277; Municipality of New Toronto, \$18,000; St. John Terminals Limited, \$5,311.45; St. John Tug Boat Company, Ltd., \$11,172.48; Saskatoon Badminton Club Limited, \$6,500; Thompson Bros. Machinery Company, Limited, \$40,736.49; Topco Limited, \$150,343.53; War Assets Corporation, \$25,906.70.

Vote 606 Reconstruction Projects, subject to allocation by the Treasury Board	10,000,000 00
Expenditures	\$ 269,226 09

	Project	Allotments	Expenditures
Cost of Surveys:			
A	Red Deer River Diversion Project	115,000 00	103,952 12
B	South Saskatchewan River Project	137,000 00	135,273 97
C	Landing field at Pickle Lake, Ontario	5,000 00	5,000 00
Development work, by Department of Transport, of air-landing facilities at:			
D	Baie Comeau, Que.	25,000 00	25,000 00
	Forestville, Que.	25,000 00	
	Pemetero, Que.	25,000 00	
	Unallotted	9,668,000 00	
		\$ 10,000,000 00	\$ 269,226 09

- A B P.C. 1760, May 3, 1946, authorized the carrying out of surveys, through the Department of Agriculture. A distribution of expenditures follows: (A) Salaries and wages, \$55,572.34; travelling expenses, \$32,911; land and buildings, \$4,872.45; equipment, \$7,618.90; supplies and materials, \$2,235.33; miscellaneous, \$742.10. (B) Salaries and wages, \$38,237.31; travelling expenses, \$23,370.24; land and buildings, \$57,415; equipment, \$5,324.01; professional services, \$9,337.15; supplies and materials, \$1,378.93; miscellaneous, \$211.33.
- C As authorized by P.C. 1766, of May 3, 1946, a contribution of \$5,000 was made, through the Department of Transport, to Canadian Pacific Airlines toward the cost of extending the existing landing field at Pickle Lake, Ont.
- D As authorized by P.C. 367/7354, of December 15, 1945, a payment of \$25,000 was made, through the Department of Transport, to Quebec North Shore Paper Mills, Limited, for work carried out by this Company, for the improvement of landing facilities at Baie Comeau, Que.

Vote 607 Housing Development, including commitments of previous years	42,000,000 00
Expenditures	\$ 33,162,646 61

This vote covers the program for the construction of houses at various points across Canada to meet emergency housing requirements for the accommodation of war veterans and their dependents.

Advances for construction purposes were made to the following Crown companies: Veterans Housing Project (Ottawa) Ltd., \$41,795.69; Veterans Housing Project (Toronto) Ltd., \$99,455.44; Wartime Housing Limited, \$33,021,395.48, of which an amount of \$1,331,233.70 is still unaccounted for.

P.C. 396, February 3, 1947, authorized the transfer from the above Crown Companies to Central Mortgage and Housing Corporation of the management and control of all properties on which construction was completed. This transfer was effected as of January 1, 1947. The net revenues derived from operation (Wartime Housing Limited, \$2,238,461.02; Veterans Housing Project (Ottawa) Ltd., \$41,795.69 and Veterans Housing Project (Toronto) Ltd., \$99,455.44) covering the period April 1 to December 31, 1946, were received and credited to Special Receipts—Miscellaneous War, Demobilization and Reconversion Revenues.

Vote 608 Emergency Coal Production Board—Production Subsidies, Loans and Rentals as may be approved by the Governor in Council.	12,000,000 00
Transferred from Vote 505—Miscellaneous and Unforeseen Expenses (Department of Finance)	701,858 66
	12,701,858 66
Expenditures	\$ 12,662,799 41

The purpose of this vote was to enable the Dominion Fuel Board to grant production subsidies and loans to coal companies with a view toward ensuring maximum production in the coal mining industry. The transfer was authorized by Treasury Board Minute, T.329191B, April 25, 1917, and includes provision of \$39,059.25 for Loans and Advances. The amount thus provided was debited to the Open Account, Loans and Advances—Sundry Coal Companies (see page VA—33).

Coal mine operators receiving loans and/or production subsidies of \$5,000 or over: Acadia Coal Company, \$1,050,940.16; Birnwell Coal Company, \$30,692.52; Brazeau Collieries Limited, \$120,757.91; Canadian Collieries (Dunsmuir) Limited, \$15,989.07; Dominion Coal Company, Limited, \$11,296,442.24; Manitoba and Saskatchewan Coal Company, Limited, \$70,034.47; McLeod River Hard Coal Company Limited, \$6,305.39; Rosedale Collieries Limited and R. D. Guy jointly, \$51,380.27; Western Dominion Coal Mines Limited, \$43,357.25.

Vote 609 Administration, reconversion and operation of Crown Companies and/or Crown Plants	20,000,000 00
Expenditures	\$ 10,784,047 15

Crown Companies:

	Allied War Supplies Corporation	16,697 79	
A	Canadian Arsenals Ltd.	3,736,848 62	
	Federal Aircraft Ltd.	59,959 52	
B	Victory Aircraft Ltd.	30,397 54	
C	War Supplies Ltd.	43,850 29	
	Wartime Shipbuilding Ltd.	300,521 81	
			4,188,275 57
Crown Plants—Government Operated:			
D	Dominion Arsenals, Quebec		927,406 66
E Crown Plants—Privately Managed:			
	Border Cities Industries Ltd.	36,914 57	
	Canada Strip Mill Ltd., Montreal East, Que.	10,342 29	
	Canadair Ltd.	21,105 01	
	Canadian Pacific Railway Company	120,404 60	
	DeHavilland Aircraft of Canada Ltd.	22,080 99	
F	Defence Industries Ltd., Chalk River, Ont.	2,015,730 04	
	Defence Industries Ltd., Cherrier, Que.	297,161 26	
	Defence Industries Ltd., de Salaberry, Que.	8,200 00	
	Dominion Engineering Works Ltd.	17,443 28	
	Ferranti Electric Ltd.	127,281 39	
	Genelco Ltd.	25,991 68	
	General Engineering Co. (Canada) Ltd.	90,787 50	
	Hamilton By-Product Coke Ovens Ltd.	449,378 89	
	Hamilton Munitions Ltd.	8,482 90	
	John Inglis Co. Ltd.,	6,014 21	
	Montreal Locomotive Works Ltd.	21,600 00	
	National Railways Munitions Ltd.	7,598 94	
F	National Research Council	516,850 95	
	Regina Industries Ltd.	52,865 62	
	Projects under \$5,000 each	11,451 39	
			3,867,985 51

Cost of materials purchased direct by the Department and delivered to Crown Plants to be used in the manufacture of munitions. Certain details of payments are included in the list of suppliers under this Vote.

1,800,379 41

\$ 10,784,047 15

A The Balance Sheet of Canadian Arsenals Limited, approved by the Directors of the Company and certified by the Auditor General, which appears in Appendix 2, shows Net Expenditures for the year of \$1,383,815.50. According to the Operating Statement of the Company, this figure is arrived at as follows:

Stand-by Expenses	3,583,775 52
Less—Revenue from manufacturing and other operations	2,199,960 02
Net Expenditures	<u>\$1,383,815 50</u>

On this basis, of the amount advanced (\$3,736,848.62) from Vote 609, there is \$2,353,033.12 still unaccounted for.

B Payments made to A. V. Roe (Canada) Ltd., as authorized by P.C. 7262, December 7, 1945.

C Of these advances for administrative expenses of the Company, there is still an amount of \$6,095 85 unaccounted for.

D As of November 30, 1946, this Crown Plant was transferred to Canadian Arsenals Ltd.

E The status of the advances to these companies is shown on the schedule to the Reconstruction and Supply Balance Sheet, Appendix 1.

F P.C. 4600, November 5, 1946, authorized the transfer of the control and administration of the plant, as from December 1, 1946, from the Minister to the Atomic Energy Control Board.

Defence Industries Ltd. was in charge of construction and operation to January 31, 1947, after which the National Research Council assumed responsibility for the operation.

Suppliers receiving \$5,000 or over: American Pad and Textile Company, \$53,620.15; Anglin-Norcross (Quebec) Ltd., \$198,533.31; British Columbia Distillery Co., Ltd., \$51,205.03; Canadian Import Company, \$16,499.13; Canadian National Railways, \$23,719.18; Magloire Cauchon Ltée., \$66,878.33; Cie Metropolitan Goulet Ltée., \$15,649.28; Cockshutt Plow Co., Ltd., \$54,150.17; Continental Can Company of Canada, Ltd., \$21,925.07; Dominion Government, Department of National Defence—Army Services, \$1,089,050.57; Air Services, \$101,581.79; Department of National Revenue, \$283,517; Eugene Falardeau Ltée., \$5,347.64; H. E. Givan Ltd., \$5,985.66; Holman Machines Ltd., \$13,488.71; Irvin Air Chute Ltd., \$55,766.45; Robert Mitchell Co., Ltd., \$9,315.70; Polymer Corporation Ltd., \$16,088.10; Quebec Power Co., Ltd., \$13,536.57; Switlick Canadian Parachute Ltd., \$21,064.80; Transports Ltd., \$56,392; Union Quarries and Paving Ltd., \$27,132.79; United Kingdom Government—War Office, \$137,726.68; War Assets Corporation, \$146,660.42; Township of York, \$14,630.95.

Vote 610 (and Vote 941, Supplementary Estimates) Termination of Contracts	75,000,000 00
Expenditures	\$ 55,199,723 62

The above expenditures are comprised of payments under authority of P.C. 929, February 15, 1945, in respect of settlement of claims under munitions contracts which are terminated in whole or in part before completion, and payments to Crown companies and Crown plants representing direct settlements they have made with sub-contractors.

Amounts of \$5,000 or over were:

Accessories Manufacturers, Ltd., \$7,836.05; Aluminum Company of Canada, Ltd., \$308,885.16; Aluminum Goods, Ltd., \$13,071.93; Amalgamated Electric Corporation Ltd., \$48,860.57; American Bosch Corporation, \$8,411.51; American Can Company, Ltd., \$39,655.28; American Pad & Textile Company, \$67,410.76; Anglo-Canadian Wire Rope Company, Ltd., \$14,228.77; Atlas Steels Ltd., \$9,435.05; Automatic Electric (Canada) Ltd., \$19,930.06; Aviation Electric, Ltd., \$6,273.49.

C. B. Backer Company, Ltd., \$5,495.41; W. D. Beath & Son Ltd., \$57,285.32; Bepco Canada Ltd., \$67,738.24; The John Bertram & Sons Company, Ltd., \$175,000; B. G. Export Corporation, \$21,239.12; Birmwel Coal, Ltd., \$149,387.34; Boeing Aircraft of Canada, Ltd., \$49,243.41; S. F. Bowser Company, Ltd., \$50,000; Brantford Coach & Body, Ltd., \$110,563.10; Butler Stampings & Machine Screws, Ltd., \$10,949.23.

Camrose Collieries, Ltd., \$326,868.98; Canada Foils, Ltd., \$26,071.49; Canada Strip Mill Company, Ltd., \$276,947.81; Canada Wire & Cable Company, Ltd., \$14,157.04; Canadair Ltd., \$4,450,984.70; Canadian Aeme Screw & Gear, Ltd., \$122,324.73; Canadian Aircraft Instruments & Accessories, Ltd., \$508,782.11; Canadian Blower & Forge Company, Ltd., \$5,180.82; Canadian Car & Foundry Company, Ltd., \$55,602.17; The Canadian Fairbanks-Morse Company, Ltd., \$309,654.93; Canadian General Electric Company, Ltd., \$217,393.40; Canadian Industries, Ltd., \$109,730.31; Canadian International Paper Company, \$14,693.35; Canadian Johns-Manville Company, Ltd., \$6,256.19; Canadian Kodak Company, Ltd., \$91,994.31; Canadian Liquid Air Company, Ltd., \$13,701.84; Canadian Locomotive Company, Ltd., \$5,339.95; Canadian Marconi Company, \$956,991.94; Canadian National Carbon Company, \$16,241.57; Canadian Pacific Railway Company, \$1,033,095; Canadian Power Boat Company, Ltd., \$42,548.50; Canadian Top & Body Corporation, Ltd., \$67,999.42; Canadian Westinghouse Company, Ltd., \$120,496.26; Canadian Wright, Ltd., \$13,596.76; Castor Creek Collieries, \$178,829.41; Central Aircraft, Ltd., \$200,760.50; Central Machine Works, \$39,707.50; Chateau Steel Products, Ltd., \$17,106.11; Cleveland Container (Canada), Ltd., \$5,783.77; Clyde Aircraft Manufacturing Company, Ltd., \$278,619.29; Cockshutt Moulded Aircraft, Ltd., \$44,813.44; Cockshutt Plow Company, Ltd., \$406,774.26; The Consolidated Mining & Smelting Company of Canada, Ltd., \$157,448.06; Continental Can Company of Canada, Ltd., \$154,461.15; Continental Coal Corporation, Ltd., \$475,708.77; W. F. Craig Machines Ltd., \$7,707.66; Cranemobile Ltd., \$180,000; Cub Aircraft Corporation, Ltd., \$18,188.37.

DeHavilland Aircraft of Canada Ltd., \$5,505,382.61; Dominion Arsenal—Quebec, \$254,982.82; Dominion Bridge Company, Ltd., \$1,003,132.24; Dominion Chain Company Limited, \$95,740.73; Dominion Engineering Works, Ltd., \$400,000; Dominion Foils (Canada) Ltd., \$51,016.55; Dominion Forge & Stamping Company, Ltd., \$6,630; Dominion Government, Department of National Defence—Naval Services, \$5,727; Dominion Road Machinery Company, Ltd., \$12,123.74; Dominion Rubber Company, Ltd., \$47,867.31; Dominion Steel and Coal Corporation, Ltd., \$112,214.94; Dominion Textile Company, Ltd., \$29,901.10; Dominion Truck Equipment Company, Ltd., \$172,159.97; Dominion Wire Rope & Cable, Ltd., \$38,652.63; Donald Ropes & Wire Cloth, Ltd., \$25,467.82; Dowty Equipment (Canada) Ltd., \$123,162.38; Drummond McCall & Company, Ltd., \$20,439.27; Duplate Canada, Ltd., \$13,131.23.

Eastern Steel Products, Ltd., \$26,440.30; Eberhard & Walker, Ltd., \$5,433.06; Edwards and Company of Canada, Ltd., \$5,010.85; Electrical Manufacturing Company, Ltd., \$5,366.97; Electrolier Manufacturing Company, Ltd., \$91,118.05; Exide Batteries of Canada, Ltd., \$6,967.85.

Federal Wire and Cable Company, Ltd., \$25,387.53; Ferranti Electric, Ltd., \$12,656.50; Thos. Firth & John Brown, Ltd., \$32,068.90; Fleet Aircraft, Ltd., \$349,717.09; Ford Motor Company of Canada, Ltd., \$3,700,000; Foundation Maritime, Ltd., \$8,278.82.

The Gardner Equipment Company, Ltd., \$39,376.15; Gelling Engineering, Ltd., \$21,741.76; General Dry Batteries of Canada, Ltd., \$6,191.17; General Steel Wares, Ltd., \$24,376.75; B. F. Goodrich Rubber Company of Canada, Ltd., \$10,924.67; Goodyear Tire & Rubber Company of Canada, Ltd., \$82,370.99; Gotfredson, Ltd.,

\$35,549.37; Gourock Ropes and Canvas, Ltd., \$5,770.27; The B. Greening Wire Company, Ltd., \$38,237.77; Guaranty Silk Dyeing and Finishing Company, Ltd., \$26,225.21; Gutta Pereha & Rubber, Ltd., \$168,152.76.

Hall Machinery of Canada, Ltd., \$11,221.99; Hamilton Bridge Company, Ltd., \$230,941.54; Hart Battery Company, Ltd., \$61,782.05; John T. Hepburn Ltd., \$100,000; Howard Furnace & Foundry, Company, \$70,000; Humber Engineering Company, Ltd., \$6,817.82; The Hydraulic Machinery Company, Ltd., \$9,279.63.

Igranic Electric Company, Ltd., \$6,411.98; Industrial Steel & Fibre Ltd., \$6,150.32; John Inglis Company, Ltd., \$109,700.02; International Business Machines Company, Ltd., \$9,071.48; International Flare Signal Company, Ltd., \$61,016.29; Irvin Airchute Ltd., \$63,435.30; Irving Shipyards Ltd., \$63,106.93.

Jas. R. Kearney Corp. of Canada, Ltd., \$14,851.92; Kermath Manufacturing Company of Canada Ltd., \$7,552.66.

L'Air Liquide Society, \$280.044; Le Blanc Shipbuilding Company, Ltd., \$15,000; Lytle Engineering Specialties, Ltd., \$13,074.27.

Mac-Craft Company, Ltd., \$118,077.64; MacDonald Bros., Aircraft, Ltd., \$100,000; Majestic Mines, Ltd., \$192,072.61; Marine Industries, Ltd., \$1,324,183.63; Marwell Construction Company, Ltd., \$10,245.96; Massey-Harris Company, Ltd., \$439,316.05; Maxwells, Ltd., \$18,661.80; McKenzie Barge & Derrick Company, Ltd., \$40,275.46; McKinnon Columbus Chain, Ltd., \$24,513.77; The McKinnon Industries Ltd., \$15,404.19; Minnett-Shields, Ltd., \$7,874.32; Moffats, Ltd., \$92,611.46; Monarch Battery Manufacturing Company, Ltd., \$19,518.26; Montreal Locomotive Works, Ltd., \$448,835.03; Motor Coach Industries, Ltd., \$56,067.45; Mueller, Ltd., \$24,813.81.

Northern Electric Company, Ltd., \$3,827,510.75; Nova Scotia Light & Power Company, Ltd., \$23,592.52; Nuclear Enterprises, Ltd., \$904,439.23.

Ontario Forgings, Ltd., \$59,078.45; Ontario Hughes Owens Company, Ltd., \$52,013.89; Orillia Sheet Metal Manufacturers Association, \$14,616.89; Ottawa Car & Aircraft Ltd., \$138,239.35; Outboard Marine & Manufacturing Company of Canada, Ltd., \$104,771.58.

Park Steamship Company, Ltd., \$726,838.62; The Parker Pen Company, Ltd., \$21,669.01; Peacock Brothers, Ltd., \$11,104.59; Philco Corporation of Canada, Ltd., \$100,000; Thos. Pocklington, Ltd., \$17,395.03.

R.C.A. Victor Company, Ltd., \$4,140,794.08; Railway & Power Engineering Corporation, Ltd., \$298,499.20; Robb Engineering Works, Ltd., \$11,647.06; The Robbins & Meyers Company, Ltd., \$5,840.17; A. V. Roe (Canada) Ltd., \$2,878,141.40; Rogers Majestic Ltd., \$108,016.88.

St. John Machine Shop, Ltd., \$61,697.13; Sangamo Company, Ltd., \$7,661.18; Schultz Die Casting Company of Canada, Ltd., \$38,668.16; Semeo Instruments Ltd., \$570,750.84; Service Station Equipment Company, Ltd., \$30,102.14; Sherbrooke Pneumatic Tool Company, Ltd., \$24,971.04; Shift & Company, Inc., \$7,199.84; The Singer Manufacturing Co., \$208,642.56; Small Electric Motors (Can.) Ltd., \$111,788.83; Sorel Industries Ltd., \$425,823.96; Sparton of Canada Ltd., \$113,556.90; Staroba Industrial Research Company, Ltd., \$20,252.53; Stevens Walden Inc., \$5,459.80; Stromberg-Carlson Company, Ltd., \$13,613.36; Sunbeam Corporation (Canada) Ltd., \$18,988.03.

Trans-Canada Air Lines, \$56,737.09; Trenton Industries, Ltd., \$10,862.13; Trenton Steel Works, Ltd., \$35,358.39; Truck Engineering, Ltd., \$6,876.62; Truscon Steel Company of Canada, Ltd., \$31,028.55.

United Steel Corporation, Ltd., \$343,975.47; Universal Moulded Products Corporation, \$75,553.47.

Viceroy Manufacturing Co., \$48,922.32.

Ward Leonard Electric Co., \$49,960.72; Wartime Shipbuilding, Ltd., \$9,714,335.89; Wasco Valve Seat Company, Ltd., \$25,326.62; Waterloo Manufacturing Company, Ltd., \$38,303.17; The Weatherhead Company, \$50,000; The Weatherhead Company of Canada, Ltd., \$20,000; Westeel Products, Ltd., \$74,537.10; Western Auto & Truck Body Works, Ltd., \$7,397.50; Western Ventures, Ltd., \$325,537.82; Whitehall Machine and Tools Ltd., \$23,625.13; Williams & Wilson, Ltd., \$11,389.46; K. R. Wilson, \$36,658.84; John Wyeth & Brother (Canada) Ltd., \$10,620.55.

L. A. Young Industries of Canada, Ltd., \$41,785.59.

Zephyr Textiles Ltd., \$8,171.23.

Vote 611 To provide recoverable advances for working capital purposes and to authorize, subject to regulations to be approved by the Governor in Council on the recommendation of the Treasury Board, the re-advancing for working capital purposes of any amount received by way of repayment of advances for working capital purposes provided hereunder or from War and Demobilization Appropriations in previous years. **\$ 10,000,000 00**

Expenditures	nil
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P.C. 160/3368 of August 8, 1946, authorized the establishment of a working capital fund and directed that all moneys made available by Vote 611 be allotted to this fund to provide for recoverable advances for working capital purposes for (a) Government-owned companies and pre-financed plants under the control of the Minister of Reconstruction and Supply; (b) the Wood Fuel Control and the Cloth Accounting Division of the Department; and (c) completion of miscellaneous stores being produced on requisition from

the Department of National Defence or Allied Governments. It also provided that all recoverable working capital advances made for the above purposes during the current fiscal year be charged to the fund and that all recoveries, including those relating to advances made in previous years, be credited thereto.

All advances made during the current fiscal year were accounted for and the applicable expenditures were transferred as charges to the relevant votes. The transactions in this vote resulted in a net credit of \$63,431,737.01, which was transferred to Special Receipts as shown in the following details:

Crown Companies and Crown Plants—Government Operated:

Cutting Tools and Gauges, Limited	11,533 87
Dominion Arsenal, Quebec	15,893 01
Federal Aircraft, Ltd.	1,312,177 49
Mines and Geology Branch—Plant at Renfrew, Ont.	6,884 04
National Railways Munitions, Limited	50,235 80
Quebec Shipyards, Limited	140,006 82
Research Enterprises, Limited	20,484,340 43
Small Arms, Limited	182,936 17
Victory Aircraft, Limited	1,225,396 19
Wartime Oils, Ltd.	627,312 87
Wartime Shipbuilding, Limited	10,126,487 84
Companies under \$5,000 each	4,871 87

Crown Plants—Privately Managed:

Alberta Nitrogen Products, Ltd.	548,319 48
Canada Cement Co., Ltd.	14,677 76
Canada Strip Mill Ltd.—Montreal East	608,826 20
Canada Strip Mill Ltd.—New Toronto	6,927 71
Canadian Pratt and Whitney Aircraft Co., Ltd.	560,438 56
Consolidated Mining and Smelting Company of Canada, Ltd.	262,164 68
Defence Industries, Ltd.	183,230 41
Dominion Bridge Co., Ltd.	308,512 33
Dominion Engineering Works, Ltd.	1,049,101 39
Electric Reduction Company of Canada, Ltd.	18,599 29
Electric Steels, Ltd.	27,268 83
Hamilton By-Product Coke Ovens, Ltd.	128,537 32
John Inglis Co., Ltd.	1,695,146 40
Montreal Alkylate Operators, Ltd.	67,406 08
Montreal Locomotive Works, Ltd.	4,337,937 11
Otis-Fensom Elevator Co., Ltd.	7,893,877 20
Vivian Diesels and Munitions, Ltd.	513,789 83
York Arsenals, Ltd.	9,960 22
Plants under \$5,000 each	11,227 65

Private Contractors and Other Accounts:

Aluminum Company of Canada, Ltd.	533,574 79
Boeing Aircraft of Canada, Ltd.	1,163,788 74
Canadian Australasian Lines, Ltd.	195,956 16
Canadian Fairbanks-Morse Co., Ltd.	120,912 00
Canadian Industries, Ltd.	89,607 93
Canadian National Railways	20,996 00
Canadian Pacific Airlines, Ltd.	67,854 68
Canadian Pacific Railway Co.	63,850 25
Commonwealth of Australia	6,531 24
Continental Can Company of Canada, Ltd.	28,091 02
DeHavilland Aircraft of Canada, Ltd.	135,554 28
Dominion Electrohome Industries, Ltd.	10,876 38
Dominion Government—	
Department of Fisheries	8,505 77
Department of National Defence—Air Services	329,377 77
Department of National Defence—Army Services	1,253,218 64
Department of National Defence—Naval Services	189,524 50
Electronic Devices Co., Ltd.	25,000 00
Empire Shipping Co., Ltd.	62,162 73
Fleet Aircraft, Ltd.	53,582 79
Frost and Wood Co., Ltd.	168,178 70
General Motors of Canada, Ltd.	3,733,258 91
Inspection Board of United Kingdom and Canada	12,026 18
L'Air Liquide Society	6,392 66
Massey-Harris Co., Ltd.	102,014 40
Montreal Construction Supply and Equipment Co., Ltd.	32,048 17
Northern Electric Co., Ltd.	7,721 69

Private Contractors and Other Accounts—*Concluded*

Parker Pen Co., Ltd.	24,518 16
Polymer Corporation, Ltd.	129,358 87
Port Carling Boat Works, Ltd.	21,687 41
Regina Industries, Ltd.	141,393 59
Riverside Iron Works, Ltd.	19,663 59
Topco, Limited	181,032 00
Trans-Canada Airlines, Ltd.	11,800 00
United Kingdom Government—British Supply Mission, New York	10,419 71
United Steel Corporation, Ltd.	75,897 80
War Supplies, Ltd.	52,371 44
West Coast Salvage and Contracting Co., Ltd.	24,616 81
Contractors under \$5,000	157,288 07
Miscellaneous Stores:	
Cloth	1,295,632 92
Wood Fuel	426,994 21
Sundry	4,431 20
	<u>\$ 63,431,737 01</u>

Vote 943 To provide for the liquidation of outstanding commitments for the purchase of war supplies delivered prior to V-J Day, which accounts would have been payable, if rendered in previous fiscal years, out of The War Appropriation Act, No. 1, 1945, or the War Appropriation (United Nations Mutual Aid) Acts (Revote)..... 5,000,000 00

Expenditures \$3,122,926 52

A list of suppliers receiving \$5,000 or over, follows: Alger Press, Ltd., \$39,295.65; Boeing Aircraft of Canada, Ltd., \$48,331.30; Boston Insulated Wire & Cable Co., Ltd., \$7,420.97; S. F. Bowser Company, Ltd., \$378,775.58; Brantford Coach & Body, Ltd., \$46,500.12; British Aeroplane Engines, Ltd., \$6,450.34; Canadian General Electric Co., Ltd., \$37,800; Canadian Kodak Co., Ltd., \$10,922.70; Canadian National Railways, \$98,195.27; Canadian Pacific Railway Company, \$474,180.72; Canadian Westinghouse Company, Ltd., \$22,954.87; The Canadian Wheat Board, \$36,324.89; Central Aircraft Manufacturing Company, Ltd., \$60,139.72; Cockshutt Plow Company, Ltd., \$30,665.95; Connaught Laboratories \$124,224.30; Dominion Steel & Coal Corporation, Ltd., \$14,356.38; Edwards and Company of Canada, Ltd., \$5,915.87; Electrolux (Canada) Ltd., \$6,226.70; Empire Shipping Company, Ltd., \$156,415.53; The Essex Terminal Railway Company, \$20,240.66; Farand & Delorme (United Steel Corporation, Ltd.,) \$108,750; Federal Aircraft, Ltd., \$27,536.98; Ford Motor Company of Canada, Ltd., \$26,889.13; Guaranty Silk Dyeing & Finishing Co., Ltd., \$134,713.07; Heaps Engineering (1940), Ltd., \$75,910.50; S. S. Holden, Ltd., \$43,134.82; Massey-Harris Company, Ltd., \$44,020.46; Midland Boat Works \$18,487.53; Montreal Electrotypers & Engravers, Ltd., \$9,512.06; National Research Council of Canada, \$64,959.37; Newcastle Shipbuilding Company, Ltd., \$100,833.39; Noorduyn Aviation, Ltd., \$8,834.84; Otis-Fensom Elevator Company, Ltd., \$27,410.83; Polymer Corporation, Ltd., \$5,553.60; R.C.A. Victor Company, Ltd., \$96,228.34; Regina Industries, Ltd., \$56,502.22; Research Enterprises, Ltd., \$18,059.73; A. V. Roe (Canada), Ltd., \$20,724.17; Rogers Majestic Ltd., \$5,307.19; Sawyer Massey, Ltd., \$41,065.69; Standard Machine & Tool Company, Ltd., \$81,896.07; Trenton Industries, Ltd., \$8,878.32; Vancouver Shipyards, Ltd., \$38,118.34; Vivian Engine Works, Ltd., \$8,495.55; War Assets Corporation, \$48,843.07.

NATIONAL RESEARCH COUNCIL

Vote 612 Special Activities of the National Research Council

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	2,507,262 00	2,167,262 00	1,930,245 36
Other Pay-list Items	6,000 00	6,000 00	4,246 30
Grants in Aid of Research	385,000 00		
National Research Laboratories	1,482,738 00	2 132,738 00	2,111,205 56
General Administration	110,000 00	110,000 00	84,347 67
Sundries	200,000 00		
	<u>4,691,000 00</u>	<u>4,416,000 00</u>	<u>4,130,044 89</u>
A Less Estimated Revenue	400,000 00	125,000 00	125,000 00
	<u>\$4,291,000 00</u>	<u>\$4,291,000 00</u>	<u>\$4,005,044 89</u>

The amounts shown as allotments were approved by the National Research Council under section 10 (e) of the Research Council Act, c. 177, R.S.

A. An amount of \$125,000 was transferred from the Special Fund (see Open Accounts further on in this Section) and applied, in departmental accounts, as a refund against expenditure of the National Research Laboratories allotment.

As of March 31, 1947, there were 919 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abbinett, L.	\$ 2,551 48*		Clarke, R. L. (Sept. 16) .	2,520 00	
Abells, H. B.	2,400 00		Clayton, H. H.	4,200 00	
Alcock, N. Z.	3,000 00		Cohen, M.	3,600 00	395 89
Alexander, W. A.	3,600 00		Conlin, L. T.	2,400 00	
Allan, W. J. (Sept. 24) .	2,640 00		Cook, L. G.	5,000 00	433 64
Almqvist, E. A.	2,880 00	\$ 628 45	Cooper, B. F.	3,300 00	
Bachmeier, A. J.	3,000 00		Corbell, C. E. (Dec. 5) .	2,460 00	
Baker, D. A.	2,460 00		Costello, G.	2,810 00	
Bannard, R. A. B.	2,400 00		Cox, W. J.	3,000 00	533 57
Barnes, C. A. (Sept. 19) .	2,760 00		Cracknell, E. J.	3,000 00	
Barnes, J. C.	3,180 00		Craig, D. S.	2,400 00	
Bayley, C. H.	4,200 00	407 66	Creed, F. C.	2,400 00	
Bayly, J. G.	2,880 00		Cruickshank, A. J.	3,000 00	
Beauchesne, L. A.	2,400 00		Currah, J. E. C. (July 1) .	2,700 00	
Beaulieu, L.	2,460 00		Dainton, R. F.	2,520 00	
Belanger, S.	2,551 48		Darwent, B. de B.	3,600 00	
Bell, R. E.	3,000 00		Davidson, G. K. (Dec. 6)	2,760 00	
Bennett, P. (Mar. 21) ..	2,460 00		Davis, C. W.	3,000 00	
Benson, G. C.	3,000 00		DeGrey, E. H.	3,180 00	
Berhalter, E. J. (Dec. 21)	2,700 00		Demers, P. (Feb. 3)	3,300 00	
Bernstein, H. J.	3,480 00		Denike, E. H.	3,600 00	
Betts, R. H.	2,880 00		Devins, J. C.	2,640 00	
Bewick, H. A. (July 19) .	2,820 00		Dewan, J. T.	2,400 00	
Bleakney, H. H.	4,200 00		Diditch, S. J.	2,760 00	
Booth, A. H.	3,000 00		Doherty, L. H. (Feb. 22)	2,520 00	
Boyd, M. L.	2,640 00*		Dore, J. I.	3,000 00	
Boyer, T. W.	3,480 00		Douglas, D. E.	2,880 00	
Braid, P. E. (Feb. 1)	2,880 00		Drake, E. M.	5,400 00	
Brearley, R. J.	2,880 00	1,350 69	Dunlap, J. A.	3,000 00	
Breckon, S. W. (Sept. 25)	2,760 00		Duverniet, G. S.	2,640 00	
Broughton, J. W.	4,020 00	412 86	Elliott, H. W.	3,150 00	
Brown, A. G.	3,300 00		Elliott, L. G.	3,600 00	363 12
Brown, E. A.	3,300 00		Emond, G. A.	2,580 00	
Brown, R. K. (Sept. 8) .	2,460 00		Epstein, S.	2,880 00	
Brown, W. C.	3,060 00		Ettinger, G. H.	3,300 00	659 52
Browne, C. J.	2,940 00*		Evans, G. H.	6,000 00	1,178 02
Brunton, D. C.	3,000 00		Exell, M. A. (Nov. 13) ..	3,600 00	
Butler, G. C.	4,600 00	490 92	Fell, J. M. G. (May 30) .	2,460 00	
Byers, H. G.	2,760 00		Ferguson, A. J.	3,300 00	442 72
Byers, R. M.	2,551 48		Fineman, M. N. (Sept. 1)	2,700 00	
Cahn, R. P. (Nov. 12) ..	2,400 00		Fitch, F. T.	3,480 00	
Cambron, A.	5,700 00	728 81†	Flood, E. A.	5,000 00	
Cameron, W. M.	2,820 00	442 25	Fraser, D. (l.w.p. Mar. 17)	3,840 00	555 39
Campbell, W. F.	3,840 00	321 55	Fraser, J. P. (Sept. 4) .	3,060 00	
Caplan, D.	3,000 00		Freeman, R. E.	2,880 00	1,738 80
Carr-Harris, G. G. M.	3,600 00		Freidman, O. M. (July 22)	2,700 00	
Carroll, C. J. G.	3,600 00		Fultz, S. C.	2,760 00	
Cave, H. M. (Oct. 21) ...	4,600 00		Gagne, P. E.	2,580 00	
Chambers, J. B.	2,640 00		Gardiner, S. A.	2,460 00	700 33
Chambers, J. G.	2,551 48		Gavel, V. H.	2,520 00	
Chisholm, J. F. W.	2,880 00		Gervais, F.	2,495 28	
Chow, L. (July 1)	2,460 00		Gishler, P. E.	4,200 00	464 12
Chu, D. G.	2,460 00		Goldstein, M. (May 8) .	3,060 00	
Cipriani, A. J.	4,600 00	931 00	Gorman, O. J.	2,460 00	
Clarke, F.	3,000 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Graham, G. A. R. (Sept. 14)	2,820 00		Laurence, G. C.	5,000 00	3,064 41†
Graham, R. L. (Oct. 1) ..	2,520 00		Lavigne, M. J.	3,000 00	
Green, F. G.	4,600 00		Leduc, J. E.	2,580 00	1,010 28
Griffith, T. R.	3,600 00		Legassick, L. H.	2,580 00	
Grummitt, W. E.	3,180 00	544 87	Leger, G. (Apr. 26)	2,490 00	
Gunning, H. E. (Oct. 17)	3,480 00		Legerton, N.	2,580 00	
Guptill, E. W. (July 1) ..	2,700 00		Leitch, L. C.	3,180 00	
Guthrie, T. E.	2,472 80		LeRoy, D. G. (Aug. 29) .	3,060 00	
Haines, R. S. (l.w.p. Oct. 4)	2,520 00		Levy, G. S.	4,020 00	396 15
Hall, A. H. (l.w.p. Nov. 1)	3,000 00		Lewis, W. B.	8,000 00	871 99
Haltrecht, A.	2,880 00		Lewrey, N. A. C.	2,580 00	
Hardwick, T. J.	3,000 00		Light, A. K.	3,720 00	408 60
Harris, J.	2,880 00		Lindsay, A. E.	2,820 00	1,233 81
Harrison, R. D.	3,180 00		Lindsay, J. L.	3,600 00	
Harvey, B. G.	3,180 00	535 00	Lindsey, G. R. (Aug. 20)	2,580 00	
Haslam, R. N. H. (June 29)	3,060 00		Lister, M. W. (Feb. 17) .	4,020 00	
Hazle, J. R.	2,400 00		Llewellyn, L.	3,180 00	
Hellyer, C. N.	3,840 00		Lossing, F. P.	3,180 00	
Henderson, J.	3,000 00		Lounsbury, M.	2,400 00	
Henderson, J. T.	4,400 00		Lynch, J. A.	3,000 00	
Hennessey, A. E. (May 28)	2,460 00		Lynn, V. G.	2,580 00	
Hewson, D. T.	3,480 00		Macaulay, G. A.	3,000 00	
Hincks, E. P.	3,180 00		MacCartney, L. E.	2,460 00	
Hiscocks, R. D. (June 11)	3,840 00	433 15†	MacHutchin, J. G.	2,880 00	
Hoff, R. W.	5,000 00	317 95	MacKay, I. N.	3,840 00	
Holden, B. R.	2,760 00		MacKay, W. J.	2,460 00	
Hollies, N. R. S.	2,520 00		Macoun, J. M.	3,300 00	
Holmes, C. R. G. (Apr. 15)	2,460 00		Malloch, R. J.	2,700 00	
Hood, A. D.	2,760 00	564 95	Malloch, W. R.	2,551 48	
Hope, E. R.	3,840 00		Mandl, P.	2,400 00	
Hopkins, C. Y.	4,200 00*	400 00	Mann, K. C. (Sept. 12) .	3,060 00	
Hopps, J. A.	2,880 00		Manson, J. D.	3,480 00	
Hossack, J.	3,600 00		Marcus, R. A.	2,640 00	
Hudson, A. C.	3,000 00		Marier, J. A.	2,551 48	
Hurst, D. G.	3,840 00		Marion, L. E.	4,600 00	324 81
Johns, M. W.	3,480 00		Mark, J. C. (May 29) ..	3,840 00	
Johnston, W. H.	2,460 00		Marshall, I. M. (June 11)	3,840 00	
Jones, D. C.	4,600 00		Martin, W. M. (Sept. 26)	2,760 00	
Jones, R. N.	4,020 00		Mason, S. G. (Sept. 1) ..	4,020 00	
Jones, W. H.	2,640 00		Mather, D. T.	3,000 00	
Katz, M.	3,720 00		Mayhew, G. H.	2,551 48	
Kennan, A. G.	3,180 00		McCaffrey, G. F. W.	2,520 00	
Kelland, H. H.	3,000 00		McCallum, K. J. (Aug. 22)	3,060 00	
Kent, A. D.	3,180 00		McCarter, J. A.	3,000 00	
Keys, D. A.	10,000 00		McCulloch, A. J. (Apr. 10)	2,460 00	
Kimberley, H. J.	2,460 00		McGregor, H. P.	2,700 00	
Kirkwood, D. H. W.	2,400 00		McIntosh, R. L.	4,200 00	
Klein, G.	5,000 00		McKim, F. L. W.	3,300 00	
Knowles, A. W. (July 1)	3,000 00		McLaren, R. S.	3,060 00	363 55
Kokotailo, G. T. (Sept. 25)	2,640 00		McLean, C. R.	3,600 00	302 98
Kowch, S. D.	2,520 00		McLeish, C. W.	3,480 00	
Krenz, F. H.	3,000 00		McLellan, N.	2,495 28	
Kravetz, A. J. (Oct. 5) .	2,400 00		McLeod, L. A.	3,000 00	
Kuhring, M. S.	4,020 00	1,143 56†	McLintock, W. S.	3,000 00	
Kushneriuk, S. A.	2,400 00		Michel, W. (Oct. 11) ..	2,400 00	
Kusters, N. L.	3,600 00	2,182 98‡	Miller, N. (Dec. 13)	3,600 00	631 30
LaFortune, F. A.	2,700 00		Mohun, W. A. (Sept. 20)	3,480 00	
Lahti, M. E.	2,520 00		Moloney, J. S.	2,400 00	
Lam, M.	2,400 00		Morris, R. M.	3,000 00	
Lapointe, R.	2,580 00		Morrison, J. A.	3,480 00	
Larose, P.	4,400 00	402 11	Morrow, N. M.	2,880 00	
Lathe, F. E.	8,000 00		Moses, G. B.	2,880 00	
			Mott, R. I.	2,460 00	1,135 10
			Mouat, T. W.	3,720 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mungen, R. (l.w.p. July 9)	3,600 00		Stedman, D. F.	4,200 00	
Murphy, S. J.	3,840 00		Stephenson, T. E. (l.w.p. Oct. 30)	3,000 00	579 20
Nadon, L. O.	2,551 48		Stevinson, H. T.	3,000 00	539 71
Naldrett, S. N.	3,600 00		Stewart, J. D.	4,200 00	442 83†
Nazzer, D. B.	3,180 00		Stiles, D. K.	2,520 00	
Newton, I. L.	3,000 00		Storey, E. B.	3,000 00	
Noonan, J. W.	2,700 00	393 02	Sullivan, J. H.	3,000 00	
Oliver, M. R.	3,000 00		Sutherland, G. A.	3,600 00	
O'Neill, K.	3,480 00	523 56	Tapp, J. S. (July 19) ...	3,840 00	
Orr, J. L. (l.w.p. Nov. 18)	3,840 00		Tarbox, J. W.	2,760 00	
Ozeroff, W. J. (Aug. 30) .	2,820 00		Taylor, A. H.	3,720 00	
Paradis, R.	3,000 00		Telford, W. M. (July 1) .	3,060 00	
Parkin, J. H.	8,000 00	988 71	Templin, R. J.	2,460 00	
Patterson, B. I.	2,460 00		Tetu, R.	2,551 48	
Penlington, W.	3,480 00		Thode, H. G. (Sept. 1) .	4,600 00	
Pepper, T. P.	3,000 00		Thompson, A. L. (Dec. 1)	3,060 00	
Perkins, A. E.	2,551 48		Thorn, N. L. (July 1) ...	2,400 00	
Perry, G. T.	2,760 00		Tidridge, W. A.	2,880 00	
Peterson, W. S.	2,640 00		Topp, A. C. (June 20) ..	3,060 00	
Phibbs, M. K.	2,640 00		Torrington, W. F.	2,880 00	
Porteous, J. W.	2,460 00		Trew, J. P.	2,551 48	
(Sept. 1)			Trost, W. R.	2,400 00	
Pounder, J. R.	2,520 00		Trowbridge, W. J.	2,520 00	
Prevost, J. E. W.	3,840 00		Tupper, K. F.	7,000 00	
(June 20)			Turner, E. S.	3,180 00	
Pronasko, S. (Dec. 1) ...	3,060 00		Tweedie, A. S.	3,000 00	
Pruden, F. W.	3,000 00		Tyler, R. A.	3,000 00	500 00
Puddington, I. E.	4,200 00		Uffen, J. P.	2,520 00	320 39
Purvis, W. J.	2,400 00		Vamos, M. V.	2,400 00	
Redman, L. T.	3,000 00		Volkoff, G. M. (Oct. 4) .	4,400 00	944 96
Rickwood, G. E.	2,880 00		Voyvodie, L.	2,640 00	
Rigg, W. E.	2,640 00		Wales, M.	2,880 00	
Robertson, R. E.	3,000 00		Walker, D. H.	2,520 00	
Rocque, G. H.	2,551 48		Walker, W. H.	2,400 00	
Rose, G. R. F.	2,400 00		Wallace, P. R. (Oct. 12) .	4,020 00	1,042 52
Ruddy, R.	4,400 00*		Ward, F. E. W.	3,180 00	
Ruetter, F.	2,520 00		Watson, C. E.	3,480 00	
Rush, C. K.	2,640 00		Watson, W. H.	5,200 00	850 64
Russell, D. S.	3,180 00		Watson, W. W.	3,300 00	
Samaras, D. G.	4,600 00	1,072 10	Weatherburn, A. S.	2,880 00	
Samolewicz, J. J.	3,720 00		Weatherburn, M. W.	2,520 00	
Sanders, J.	2,640 00		Webster, W. H.	2,640 00	
Sargent, B. W.	5,000 00		Weir, E. A.	2,520 00	
Schnarr, R. G. (Mar. 26) .	2,580 00		Weld, H. M.	3,000 00	
Schneider, W. G.	3,480 00	386 94	Whalley, M. E.	3,180 00	
Scott, B. V. (Sept. 11) ..	3,060 00		Whiteman, R. H.	2,400 00	
Seed, C. E.	2,940 00		Wiggins, E. J.	3,720 00	
Seed, G. N.	2,551 48		Wighton, J. J. (Apr. 30) .	2,460 00	
Sereda, P. J.	3,000 00		Wilk, M. B.	2,400 00	
Siddall, J. N.	2,520 00		Williams, W. K.	2,760 00	
Simonovitch, L.	3,000 00	516 36	Wilson, H. W.	2,400 00	
Simpson, J. A. (July 3) .	2,460 00	355 52	Wilson, I. L.	3,300 00	
Simpson, J. H.	3,720 00		Winter, E. E.	2,400 00	
Sirianni, A. F.	2,640 00		Wise, L. M.	2,640 00	
Skoad, D. J.	2,400 00		Wright, D. J.	2,640 00	
Smith, S. R. (Oct. 29) ..	2,760 00		Wright, G. H.	2,697 60	
Smith, T. R.	2,460 00		Yaffe, L.	3,600 00	505 94
Spinks, J. W. T. (June 23)	3,060 00	309 55	Zbarsky, S. H.	2,880 00	
Staniforth, A.	3,060 00	968 86	Zotov, G.	3,000 00	
Stencie, E. W. R.	8,000 00	306 46			

†These items include amounts of \$1,368, charged to Vote 345; \$1,789.77 to Vote 604 and \$3,130.47 to Department of External Affairs, Vote 49.

The travelling expenses paid from this account to the following employees are included in the amount shown under Vote 345: C. J. Mackenzie, B. G. Ballard, A. C. Halferdahl, W. L. Haney, W. J. Henderson,

R. K. Larmour, H. Lecaine, J. G. Malloch, J. M. Manson, D. W. R. McKinley, G. A. Miller, F. R. Park, H. E. Parsons, C. F. Pattenson, H. H. Rugg, H. R. Smyth, D. Wolochow.

Travelling expenses of \$300 or over were paid as follows to (a) employees whose salary rates were under \$2,400; (b) individuals who were serving without salary; and (c) employees whose salaries were paid from other sources as indicated: C. Baker, \$2,063.02; H. R. Bennitz, \$134.70; C. H. Best, \$602.08; G. Boulton, \$341.13; D. G. Boyd, \$782.24; A. T. Cameron, \$710.26; R. Charest, \$347.95; F. Cheers, \$500; J. B. Collip, \$2,044.28; R. L. Cunningham (included under Department of Mines and Resources, Vote 135); L. P. Dugal, \$451.04; G. W. Ellis, \$638.64; M. C. Fletcher, \$438.10; J. S. Foster, \$614.83; P. E. Gagnon, \$835.82; M. R. Gleeson, \$405.45; D. Graham, \$399.42; J. A. Gray, \$334.81; J. G. Hamilton, \$317.32; E. L. Harrington, \$409.62; J. A. Hehir, \$1,080.77; J. H. L. Johnstone, \$313.58; E. S. Keeping, \$398.05; R. Kronfeld, \$1,454.59; L. Lortie, \$645.25; J. R. Mills, \$1,481.23; G. C. Monture, \$841.24; E. S. Moore, \$576.24; R. Newton, \$1,248.84; L. T. Nolan, \$442.85; H. Oswald, \$518.70; H. J. Rowley, \$327.85; H. Sanderson, \$530.50; J. C. W. Scott, (included under Department of National Defence, Vote 570); C. H. Simpkinson, \$1,114.74; G. M. Shrum, \$964.80; K. A. Sibbitt, \$341.50; W. P. Thompson, \$374.20; F. K. Thurston, \$500; J. A. Wheeler, \$431.77.

The following officials served without salary but received living or other allowances: J. A. Gray, \$1,192.50 (\$15 per day); R. Kronfeld, \$2,516.67 (\$20 per day plus flying time \$50 per hour).

Details of contracts of \$5,000 and over for the construction, improvements, and maintenance of works and facilities are listed below. All of these works were at the Montreal Road Laboratories (Ottawa).

Contractor and Project	Amount of Contract	Payments 1946-47	Payments to date
Doran Construction Co., Limited, Ottawa			
Construction of a low temperature laboratory	\$ 94,430 00	\$ 51,032 70	\$ 88,813 13
Construction of an engineering building	98,726 00	66,382 22	86,436 88
Construction of a radiant heat building	10,210 00	10,210 00	10,210 00(f)
Canadian Ice Machine Company, Limited, Toronto			
Installation of refrigeration equipment	205,000 00	64,241 35	169,731 53
H. Dagenais, Ottawa			
Addition to storage building No. 3	21,591 45	5,333 85	21,591 45(f)
Dominion Structural Steel, Limited, Ottawa			
Supply and erection of all structural steel for engineering building	12,800 00	12,500 00	12,500 00
Foster Wheeler Limited, St. Catharines			
Construction of low head induced draft cooling tower ..	6,612 00	1,876 20	6,612 00(f)
C. T. Hogan & Company, Limited, New York			
Installation of 3 insulated cold rooms and 2 ante-rooms in the low temperature laboratory	50,000 00	24,919 42	40,541 69
(f) Including final payment.			

Suppliers receiving \$5,000 or over: J. B. Baillargeon Express, \$6,070.82; Bell Telephone Company of Canada, \$5,914.08; Damien Boileau, Limitee, \$7,398.30; Canadian Corps of Commissionaires, \$22,762.28; Canadian General Electric Company, Limited, \$6,687.14; Canadian Kodak Sales, Limited, \$5,082.14; Canadian Laboratory Supplies, Limited, \$11,778.68; Canadian Marconi Company, Limited, \$18,554.20; Canadian National Railways, \$6,350.36; Central Scientific Company of Canada, Limited, \$10,403.06; The Consolidated Mining and Smelting Co. of Canada, Ltd., \$5,651.28; Dominion Government, Department of National Defence—Army Services, \$15,081.44; Department of Public Printing and Stationery, \$17,218.69; Dominion Magnesium, Limited, \$23,195.73; D. Kemp Edwards, Limited, \$5,354.68; Eldorado Mining and Refining, Ltd., \$5,868.24; Fisher Scientific Company, Limited, \$6,930.94; The General Supply Company of Canada, Limited, \$5,704.40; Charles Higgett, \$8,527.35; Hydro-Electric Power Commission of Ontario, \$6,562.14; International Business Machines Co., Limited, \$8,197.78; Mahoney and Rich, Limited, \$5,780.09; McColl-Frontenac Oil Company, Limited, \$7,201.27; Herbert Morris Crane and Hoist Company, Limited, \$7,074.10; John Neville Paper Company, \$5,381.85; Northern Electric Company, Limited, \$13,934.35; The Ontario Hughes-Owens Co., Limited, \$6,344.55; Ontario Research Foundation, \$11,642.50; Photostat Corporation, \$5,008.32; Research Enterprises, Limited, \$16,074.85; Shawinigan Chemicals, Limited, \$5,977.38; La Societe d'Administration de l'Universite de Montreal, \$5,290.97.

ATOMIC ENERGY CONTROL BOARD

Transferred from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)—Board Administration			12,370 80
Expenditures			\$ 12,370 80

The above transfer was authorized by Treasury Board Minute, T.316716B., October 10, 1946.

This Board was constituted by Part 3 of the Atomic Energy Control Act, c. 37, 1946. The Act provides *inter alia* that the Board shall consist of the person who holds the office of President of the Honorary Advisory Council for Scientific and Industrial Research as defined in the Research Council Act, and four other members appointed by the Governor-in-Council. By P.C. 4045, September 26, 1946, the following four members were appointed: A. G. L. McNaughton, President; George C. Bateman, Paul E. Gagnon, and V. W. T. Scully.

A distribution of expenditures follows: salaries, \$10,211.94; travelling expenses, \$1,325.64; miscellaneous, \$833.22.

As of March 31, 1947, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: D. J. Dewar, \$4,400; G. M. Jarvis, \$7,000.

As authorized by P.C. 163/4202 of October 9, 1946, salary at the rate of \$50 per day was paid to members of the Board as follows: G. C. Bateman, \$800; P. E. Gagnon, \$450.

Travelling expenses of \$300 or over were paid to the following: G. C. Bateman, \$338.13; A. N. Budden, \$503.11.

Expenditures for Other Departments

Services were rendered and work performed by the National Research Council for the Department of National Defence, the expenditures for which were charged to the accounts of that Department in the amounts indicated: Army Services, \$69,402.20; Naval Services, \$3,584.43; Air Services, \$5,999.80.

In this regard, the value of services rendered and work performed by the Council and charged to appropriations of this Department, amounted to \$553,253.06.

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	118,527,376 70	8,694,020 43
Previous Years—Collectable	17,894 92	1,286,405 93
—Uncollectable	14,841 86	583 00
	<u>\$118,560,113 48</u>	<u>\$ 9,981,009 36</u>

The balance as at March 31, 1947, of the Current Year's accounts includes refunds due from contractors, in connection with price adjustments and over-all renegotiations, amounting to \$117,956,322.84.

Items in excess of \$1,000 in Previous Years—Uncollectable: Clyde Iron Works Limited, \$4,773.46; Sig Larsen, \$1,511; A. W. Whitmore, \$7,819.17.

Non-Cash Adjusting Entries

Entries under this heading relate to inter- and intra-departmental settlement in respect of war production costs, payment for which had been made in previous years. The purpose of the entries was to enable the departments concerned to clear their relevant records.

The following table shows the accounts affected thereby:

	Debit	Credit
Department of Reconstruction and Supply—		
Investment in Plant and Equipment.....	290,007 63	
Expenditures previously charged as production, and now considered as capital costs.		
Miscellaneous and Unforeseen Expenses.....	163,932 49	
Adjustment of the deficit of Aero Timber Products Limited, \$161,476.67; miscellaneous, \$2,455.82.		
Administration, reconversion and operation of Crown Companies and Crown Plants	335,355 87	
Termination of Contracts.....	31,246,556 80	
Termination costs of cancelled contracts.		

	Debit	Credit
Department of Reconstruction and Supply— <i>Concluded</i>		
Mutual Aid	289,141 21	
Liquidation of outstanding commitments for purchases of war supplies delivered under "Mutual Aid".		
Special Receipts—		
Refund of Previous Years' War and Demobilization Expenditures:.....		33,043,421 83
Renegotiation of contracts, \$4,738,162.74; outstanding accounts for stores previously purchased by Government of Canada from Government of United States of America on Canpay and Canex orders, \$5,562,688.57; net production refunds due from pre-financed plants, \$22,733,541.49; miscellaneous, \$9,029.03.		
Other Departments:		
Mines and Resources.....	83,075 10	
National Defence—Army Services	637,605 77	
—Naval Services		467,539 16
—Air Services		2,026,451 08
Transport	2,480,412 73	
Veterans Affairs	11,324 47	
	<u>\$ 35,537,412 07</u>	<u>\$ 35,537,412 07</u>

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
(c) <i>To Sundry Government Agencies—</i>				
A War Assets Corporation.....	1,893,074 09			1,893,074 09
(c) <i>To United Kingdom and Other Governments—</i>				
B Australia	1,068,459 38		1,068,459 38	
B Netherlands	3,591,130 87		1,532,294 84	2,058,836 03
B United Kingdom	181,619 46		181,619 46	
	<u>4,841,209 71</u>		<u>2,782,373 68</u>	<u>2,058,836 03</u>
(f) <i>Miscellaneous—</i>				
C Algoma Steel Corporation, Ltd.....	1,489,312 93		250,000 00	1,239,312 93
D Crown Trusts and Guarantee Company		72,307 70		72,307 70
E Dominion Steel and Coal Corporation, Ltd.	3,912,601 46		187,941 38	3,724,660 08
F Marine Industries, Limited.....	1,381,353 32		1,381,353 32	
G Sundry Coal Companies.....	2,112,738 13	39,059 25	1,876,868 02	274,929 36
H Town of Liverpool.....	3,799 62		3,799 62	
	<u>8,899,805 46</u>	<u>111,366 95</u>	<u>3,699,962 34</u>	<u>5,311,210 07</u>
	<u>\$ 15,634,089 26*</u>	<u>\$ 111,366 95</u>	<u>\$ 6,482,336 02</u>	<u>\$ 9,263,120 19</u>

* The difference between this balance and that shown at March 31, 1946, in the 1945-46 Public Accounts is \$110,008,453.28, representing accounts which were transferred to [4] Investments, where complete details are shown.

A This account relates to loans made to the Corporation for: (1) working capital; and (2) purchase from the Government of the United States of America of certain immovable defence facilities constructed in Canada which have, or will, become surplus to the requirements of the said Government.

- B These accounts are maintained in connection with disbursements which had been made in previous years on a recoverable basis, for the United Kingdom and other Allied Governments under authority of section 3 of the War Expenditure and Demobilization Appropriation Act, 1945.
- C This loan is to be repaid by annual instalments of \$250,000 each. During the year this annual instalment was paid, leaving a balance of \$1,239,312.93.
- D This covers advances in the hands of the Crown Trusts and Guarantee Company as of March 31, 1947. These were provided to the company for the purpose of acquiring the capital stock of the former Eldorado Mining and Refining Limited, which was appropriated by the Crown under authority of P.C. 535, of January 27, 1944. When purchases of stock are made by the company, this account is credited with the value of the same and a charge in similar amount is made to "Floating Debt, Stock Payable on Demand—Eldorado Mining and Refining Limited".
- E This relates to two loans, the balances at March 31, 1947, being \$2,370,907.90 and \$1,353,752.18 respectively. The first loan was made for the purpose of plant extension and was to be repaid by November 30, 1952. However, by authority of P.C. 7108, November 30, 1945, the title to certain of the plant involved was transferred to the Crown in full settlement. The second loan of \$1,353,752.18 is to be repaid by April 1, 1954, on the basis of 10% of the loan plus interest at $3\frac{1}{2}$ % per annum on the outstanding balance. During the year, \$187,941.38 was repaid.
- F This loan has been settled in accordance with the provisions of the contract.
- G These loans were made through the former Emergency Coal Production Board, the Coal Controller and the Dominion Fuel Board, for the purpose of ensuring maximum production in the coal mining industry. Loans in the current fiscal year were under authority of the Appropriation Act (Vote 608). A list of these companies is included in the Schedule to the Reconstruction and Supply balance sheet under Miscellaneous Investments, see page VA—44.
- H This loan has been settled in accordance with the provisions of the contract.

[4] Investments

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
(b) A Central Mortgage and Housing Corporation, Capital	25,000,000 00			25,000,000 00
(e) Balances receivable under Agreements of Sale of Crown Assets—				
B Algoma Steel Corporation, Ltd.	6,418,470 28		288,116 86	6,130,353 42
C Atlas Steels, Limited.	686,881 61		23,891 56	662,990 05
D Vivian Diesels and Munitions, Ltd. .	173,660 45		11,432 84	162,227 61
E War Assets Corporation				
Noranda Mines, Limited.		900,000 00		900,000 00
North American Cyanamid, Ltd. .		3,600,000 00		3,600,000 00
	7,279,012 34	4,500,000 00	323,441 26	11,455,571 08
(f) Miscellaneous—				
Crown Companies:				
F Eldorado Mining and Refining, Ltd.	5,271,812 10		5,271,812 10	
F Eldorado Mining and Refining (1944) Ltd.	2,943,178 32	6,303,698 50		9,246,876 82
G War Assets Corporation (Liability of predecessor Company)	250,000 00			250,000 00
H Melbourne Merchandising, Ltd. . .	4,823,398 72	2,166,037 52	6,989,436 24	
I Polymer Corporation, Limited . . .	53,862,459 63	2,000,000 00	12,976,161 97	42,886,297 66
Crown Plants—Privately Managed:				
J Alberta Nitrogen Co., Ltd.	10,370,571 10		10,370,571 10	
K Canada Strip Mill, Ltd., New Toronto, Ont.	2,956,282 83		2,956,282 83	
L Canada Strip Mill, Ltd., Montreal East, Que.	6,606,140 29		6,606,140 29	
M Welland Chemical Works, Ltd. . .	21,167,410 05	335,392 19	21,502,802 24	
	108,251,253 04	10,805,128 21	66,673,206 77	52,383,174 48
	\$140,530,265 38*	\$ 15,305,128 21	\$ 66,996,648 03	\$ 88,838,745 56

* The difference between this balance and that shown at March 31, 1946, in the 1945-46 Public Accounts is \$110,008,453.28 representing accounts which were transferred this year from [3] Loans and Advances.

- A This represents the Crown's investment in the capital stock of the Company. This account was shown in the previous year's Public Accounts under the Department of Finance.
- B This covers the asset value of property disposed of under lease-purchase option agreement which terminates April 30, 1977, and provides for annual instalments, plus interest at 3 per cent per annum on the balance, as follows: to December 31, 1963, \$288,116.86; for the next thirteen years to December 31, 1976, \$92,427.51, and the final payment on April 30, 1977, of \$30,809.17.
- C This covers the asset value of property disposed of under lease-purchase option agreement which terminates December 31, 1974. The agreement provides for quarterly principal payments of \$5,972.89 plus interest at 3% per annum on the balance. During the year \$23,891.56 was repaid, leaving a balance of \$662,990.05.
- D This covers the asset value of property disposed of under lease-purchase option agreement which terminates December 31, 1975. The agreement provides for annual payments, commencing December 31, 1946, of \$11,432.84 for the first ten years and \$1,453.32 thereafter, with interest at 3% per annum on the outstanding balance. During the year \$11,432.84 was repaid, leaving a balance of \$162,227.61.
- E This represents the balances receivable from War Assets Corporation in connection with the sale by it of two Crown plants—Canada Strip Mill, Ltd., Montreal East, Que., and Welland Chemical Works, Ltd.—to Noranda Mines, Limited and North American Cyanamid, Ltd., respectively.
- F The amount of \$5,271,812.10 representing the cost of acquisition of the capital stock of Eldorado Mining and Refining, Ltd., and the amount of \$2,943,178.32 representing the Crown's investment in buildings and exploration and development work have been converted into the capital stock of Eldorado Mining and Refining (1944) Ltd. (new company). During the current year additional stock was acquired in the amount of \$1,031,886.40.

- G Under the provisions of the Surplus Crown Assets Act, c. 21, 1944-45, the assets and liabilities of War Assets Corporation, Ltd. were assumed by War Assets Corporation.

The following statements show the transactions in the relevant accounts.

H Melbourne Merchandising, Ltd.:

Balance at April 1, 1946.....	4,823,398 72	
Advances	2,166,037 52	
		<u>6,989,436 24</u>

Less:

Repayments in cash by the Company.....	5,381,418 35	
Transferred from:		
[15a] Reserve for contingent liabilities (page VA—39)	949,419 76	
[15b] Reserve for possible losses on active assets (page F—62)....	658,598 13	
		<u>\$ 6,989,436 24</u>

I Polymer Corporation, Ltd.:

Balance at April 1, 1946.....	53,862,459 63	
Advances	2,000,000 00	
		<u>55,862,459 63</u>

Less:

Repayments in cash by the Company	833,952 53	
Transferred from:		
[15a] Reserve for contingent liabilities (page VA—39).....	11,099,033 11	
[15b] Reserve for possible losses on active assets (page F—62).....	1,043,176 33	
		<u>12,976,161 97</u>
Balance at March 31, 1947.....		<u>\$ 42,886,297 66</u>

J Alberta Nitrogen Co., Ltd.:

Balance at April 1, 1946.....		10,370,571 10
-------------------------------	--	---------------

Less:

Receipts from War Assets Corporation in connection with sale of the Plant	4,127,322 94	
Transferred from:		
[15a] Reserve for contingent liabilities (page VA—39)	6,243,248 16	
		<u>\$ 10,370,571 10</u>

K Canada Strip Mill, Ltd., New Toronto, Ont.:

Balance at April 1, 1946.....	2,956,282 83
<i>Less:</i>	
Receipts from War Assets Corporation in connection with sale of the Plant	420,875 00
Transferred from:	
[15b] Reserve for possible losses on active assets (page F—62)....	2,535,407 83
	<u>\$ 2,956,282 83</u>

L Canada Strip Mill, Ltd., Montreal East, Que.:

Balance at April 1, 1946.....	6,606,140 29
<i>Less:</i>	
Receipts from War Assets Corporation in connection with sale of the Plant	231,250 00
Transferred from:	
[15b] Reserve for possible losses on active assets (page F—62)....	5,474,890 29
Balance receivable from War Assets Corporation in connection with the sale of the plant to Noranda Mines, Ltd. (transferred to E above)	900,000 00
	<u>\$ 6,606,140 29</u>

M Welland Chemical Works, Ltd.:

Balance at April 1, 1946.....	21,167,410 05
Advances	335,392 19
	<u>21,502,802 24</u>
<i>Less:</i>	
Repayments in cash by Canadian Arsenals, Ltd.	986,848 62
Receipts from War Assets Corporation in connection with sale of the Plant	1,621,712 65
Transferred from:	
[15a] Reserve for contingent liabilities (page VA—39).....	3,675,173 89
[15b] Reserve for possible losses on active assets (page F—62).....	11,619,067 08
Balance receivable from War Assets Corporation in connection with the sale of the plant to North American Cyanamid, Ltd. (transferred to E above)	3,600,000 00
	<u>\$ 21,502,802 24</u>

[9] Floating Debt

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(b) <i>Stock Payable on Demand—</i>				
A Eldorado Mining & Refining, Ltd. ..	153,301 70	100,000 00	72,307 70	125,609 40
(d) <i>Outstanding Cheques and Warrants—</i>				
B Outstanding Imprest Account				
Cheques—Reconstruction and				
Supply	2,033 30	1,850 96	5,417 41	5,599 75
	<u>\$ 155,335 00</u>	<u>\$ 101,850 96</u>	<u>\$ 77,725 11</u>	<u>\$ 131,209 15</u>

A This account records the liability of the Dominion Government for the value of the paid-up capital stock of the above company which had not been redeemed at the close of the fiscal year.

B At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently. Also included in this account are transactions involving Crown companies and Crown plants, and, when the bank account of any of these Government agencies is closed out, funds to meet outstanding cheques are withdrawn and credited hereto. If any of these cheques are presented for payment, they are honoured by the bank which, in due course, is reimbursed from this account.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(c) <i>Miscellaneous—</i>				
A Contractors' Security Deposits—Cash	1,090,633 88	412,161 14	548,004 43	1,226,477 17
B Government of Belgium—Supplies..	534,357 77	649,045 24	114,687 47	
C Government of China—Reconstruction and Supply		16,854 24	16,854 24	
D Government of France—Reconstruction and Supply		1,286,623 99	1,286,623 99	
E Government of India—Supplies	45,235 88	351,364 59	311,433 63	5,304 92
F Government of Netherlands—Supplies	25,788 46	4,010,563 39	4,000,810 24	16,035 31
G Government of Turkey—Supplies ..	3,306 77	3,197 48		109 29
H Government of United Kingdom—Reconstruction and Supply		11,294,995 65	16,139,671 28	4,844,675 63
I Government of United Kingdom—Ministry of Supply		195,100 00	195,100 00	
J Government of United States of America—War Supplies Limited ..	23,371,450 24	40,963,381 99	43,205,496 27	25,613,564 52
K Unclaimed Wages — Government Agencies—Reconstruction and Supply	7,747 24	415 40	67,636 91	74,968 75
NATIONAL RESEARCH COUNCIL				
L Royalties and Patent Rights	232,939 45		32,185 02	265,124 47
M Special Fund	47,823 70	434,942 41	728,488 36	341,369 65
N Sir Frederick Banting Fund	967,054 20	5,417 11		961,637 09
O Trust Fund	164,603 83	487,176 18	577,757 98	255,185 63
A Contractors' Security Deposits—Cash	4,330 83	3,020 00	4,798 02	6,108 85
	<u>\$ 26,495,272 25</u>	<u>\$ 60,114,258 81</u>	<u>\$ 67,229,547 84</u>	<u>\$ 33,610,561 28</u>

A Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1946-47, bonds so held in respect of the Department of Reconstruction and Supply amounted to \$219,700, and in respect of National Research Council, \$20,000.

B-J These accounts are credited with advances from the respective governments for the purchase of supplies and debited with the value of the relative shipments.

K When the bank account of any of the Crown companies or Crown plants is closed out, funds representing unclaimed wages are withdrawn and credited hereto, pending presentation of claims.

L All money received for royalties or patent rights in connection with an invention or process developed in the National Research Council Laboratories is credited to this account pending the decision of the Council as to its disposal. Of the closing balance, \$209,500 is held in bonds which are in the custody of the Department of Finance.

M This account is credited with revenues of the National Research Council derived from laboratory fees, sale of publications, etc., which by authority of the Research Council Act, c. 177, R.S., may be expended by the Council. Debits include \$147,161.23 used to supplement parliamentary appropriations (\$22,161.23 to Vote 345 and \$125,000 to Vote 612) by reduction of expenditures therefrom.

N P.C. 1241, April 2, 1946, re-established the Sir Frederick Banting Fund Committee, (originally established under the War Measures Act) under the authority of the Research Council Act, c. 177, R.S., without change in its membership, functions or powers as set forth in P.C. 4260, August 27, 1940, as revised by P.C. 4315, July 15, 1941 and P.C. 2488, April 10, 1945. The latter Order in Council empowered the Committee to authorize expenditure in connection with projects which, in its opinion, are important to the postwar prosperity of Canada.

The balance in the fund, which consisted of patriotic donations from companies or individuals for the furtherance of Canada's war effort, is to be used, as directed by the Committee, on postwar projects selected from a list presented by the President of the National Research Council.

O To this fund, which is for the furtherance of research work, are credited (a) contributions received from organizations and individuals, (b) incidental revenues arising from National Research Council activities, (c) allotments made by the Council from parliamentary appropriations, and (d) amounts transferred from the National Research Council Special Fund. Debits represent advances which were made during the year to various associate committees and individuals, all of which, with the exception of \$15,564.01, have been accounted for as at March 31, 1947.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Pay-list Deductions—Reconstruction and Supply \$	1,197 25	\$ 4,942 25	\$ 3,745 00	

Deductions for Victory Loan Bonds and War Savings Certificates from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
A Reconstruction and Supply—Suspense	19,543,531 01	62,691,664 43	48,253,658 72	5,105,525 30
B Unclaimed Cheques—Suspense—Reconstruction and Supply	1,963 65	10 81	8 31	1,961 15
C UNRRA—Reconstruction and Supply		2,547,718 09	2,547,718 09	
D Loans Subscribers in Arrears—Reconstruction and Supply	37 80		683 08	720 88
E Government of Netherlands—Settlement Suspense Account	4,400,000 00	4,451,104 35	51,104 35	
F Crown Companies—Suspense	11,688,595 39	26,126,039 62	14,437,444 23	
	<u>\$ 35,634,127 85</u>	<u>\$ 95,816,537 30</u>	<u>\$ 65,290,616 78</u>	<u>\$ 5,108,207 33</u>

A When cash is received from contractors and others without sufficient information for proper application of the credit, the funds are credited to this account pending clearance to the proper accounts.

B All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.

C This account is credited with advances from the Department of Trade and Commerce for the purchase of supplies for UNRRA.

D P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees who are not paid through the Central Pay Office. This account reflects the incomplete subscriptions, under this plan, of employees who have left the Government service and have not applied for refunds.

E This account records disbursements on behalf of the Government of the Netherlands from funds consisting of \$4,400,000 transferred from the Department of National Defence under authority of P.C. 1,1771, May 3, 1946, and from certain refunds due that Government.

F This account relates to surplus funds transmitted to the Department by Crown companies. When such funds are received, the amounts are credited to this account pending receipt of information enabling disposition to the proper accounts.

[15] Reserves for Certain Contingent Liabilities

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
<i>(a) Reserve for contingent liabilities—</i>				
<i>Crown Companies—</i>				
Melbourne Merchandising Limited	422,716 51	949,419 76	526,703 25	
National Railways Munitions Limited.	488,040 73	488,040 73		
Polymer Corporation Limited	11,099,033 11	11,099,033 11		
Research Enterprises Limited	8,902,460 05	9,210,728 55	308,268 50	
Wartime Housing Limited	217,055 54	224,994 46	7,938 92	
Wartime Shipbuilding Limited	10,184,299 86	10,184,299 86		
	<u>31,313,605 80</u>	<u>32,156,516 47</u>	<u>842,910 67</u>	
<i>Crown Plants—Government Operated—</i>				
Mines and Geology—Renfrew	693,396 45	693,396 45		
<i>Crown Plants—Privately Managed—</i>				
Alberta Nitrogen Products, Limited ..	6,330,494 26	6,330,494 26		
Welland Chemical Works, Limited ...	3,339,781 70	3,675,173 89	335,392 19	
	<u>9,670,275 96</u>	<u>10,005,668 15</u>	<u>335,392 19</u>	
	<u>\$ 41,677,278 21</u>	<u>\$ 42,855,581 07</u>	<u>\$ 1,178,302 86</u>	

As these reserves are no longer required, the credit balances at March 31, 1947, have been transferred to the following accounts: Vote 611, \$19,519,198.95; [4] Investments, \$21,966,874.92; Special Receipts—Miscellaneous War, Demobilization and Reconversion Revenues, \$1,369,507.20.

1946-47
PUBLIC ACCOUNTS

PART II
VA

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

APPENDICES

1. Departmental Balance Sheet and supporting schedules
2. Balance Sheets and Operating Statements of Crown Companies
3. Balance Sheet and Operating Statement of Dominion Arsenal, Quebec.

Appendix

DEPARTMENT OF RECON

(EXCLUDING NATIONAL

Balance Sheet as at

ASSETS

Investment in Plant and Equipment:			
Crown Companies and Plants			
In Operation.....	290,581,669	08	
In Liquidation.....	23,552,964	47	
Miscellaneous Property.....	4,577,244	19	
			318,711,877 74
Other Investments:			
Capital Stocks.....	34,247,595	82	
Loans and Miscellaneous.....	63,854,988	93	
			98,102,584 75
Production Assets:			
Working Capital.....	58,859,754	04	
Miscellaneous Stores.....	647,829	32	
			59,507,583 36
Open Accounts (per Contra).....			37,020,552 07
TOTAL ASSETS ON HAND.....			513,342,597 92
Surplus Assets transferred at cost to:			
War Assets Corporation.....	764,592,246	72	
Atomic Energy Control Board.....	25,660,316	35	
Other Departments.....	26,425,277	72	
			816,677,840 79
Miscellaneous Expenses and Receipts (January 1, 1946—March 31, 1947)			
Expenses:			
Departmental Administration.....	5,849,795	26	
Miscellaneous War Expense.....	62,351,696	90	
Termination of Contracts.....	209,604,784	09	
Coal Subsidies and Subventions.....	15,217,467	64	
Reconstruction and Reconversion.....	18,291,356	75	
			311,315,100 64
Receipts:			
Undistributed Revenue and Refunds.....	353,600,107	77 Cr.	
Undistributed balance of Receipts from War Assets Corporation covering sales of surplus war materials transferred to it from all Departments.....	205,495,047	10 Cr.	
			559,095,154 87 Cr.
			<u>\$ 1,082,240,384 48</u>

NOTE: The above accounts cover (1) financial transactions since the Department commenced operations (January 1, 1946); (2) assets taken over from predecessor departments; (3) disposal of assets since January 1, 1946.

1

STRUCTION AND SUPPLY

RESEARCH COUNCIL)

March 31, 1947

LIABILITIES	Appropriation Expenditures	Less. Revenues	Net
Dominion of Canada Expenditures:			
Ordinary:			
1945-46 (January to March 1946).....	1,108,133 98	88,777 02	1,019,356 96
1946-47.....	2,051,200 47	307,222 48	1,743,977 99
			<hr/> 2,763,334 95
War, Demobilization and Reconversion:			
Expenditures by predecessor Departments covering cost of assets taken over by Reconstruction and Supply.....			1,304,169,434 17
1945-46 (January to March 1946).....	180,128,483 09	369,220,354 74	189,091,871 65 Dr.
1946-47.....	143,122,689 22	369,845,620 03	226,722,930 81 Dr.
			<hr/> 888,354,631 71
Special:			
Authorized by War Appropriation and other Acts.....			<hr/> 98,101,865 75
Transfers from Canadian Mutual Aid Board:			
104 vessels to Park Steamship Co., Ltd.....			52,000,000 00
8 vessels to Department of Reconstruction and Supply.....			4,000,000 00
			<hr/> 56,000,000 00
TOTAL, DOMINION OF CANADA.....			1,045,219,832 41
Open Accounts (Contra).....			37,020,552 07
			<hr/> \$ 1,082,240,384 48

DEPARTMENT OF RECONSTRUCTION AND SUPPLY—Continued
Details of Investments and Assets as at March 31, 1947

Name and Location	Investment in Plant Equipment and Property	Other Investments		Production Assets (including Working Capital Advances and Un- adjusted Credits)	Net Total
		Capital Stock	Loans and Miscellaneous		
<u>In Operation</u>					
Crown Companies:					
Aero Timber Products Ltd., Vancouver, B.C.		32 00		13,504 03 Cr.	13,472 03 Cr.
Canadian Arsenal Ltd., Ottawa, Ont.	99,859,015 00	25 00			99,859,040 00
Central Mortgage & Housing Corporation, Ottawa, Ont.	61,278,806 81	25,000,000 00			86,278,806 81
Eldorado Mining & Refining (1944) Ltd., Ottawa, Ont.		9,246,876 82			9,246,876 82
The Malton Water Company, Malton, Ont.		500 00			500 00
Park Steamship Company Ltd., Montreal, Que.	62,601,633 71	32 00			62,601,665 71
Polymer Corporation Ltd., Sarnia, Ont.		34 00	42,886,297 66		42,886,331 66
War Assets Corporation, Montreal, Que.			2,143,074 09		2,143,074 09
War Supplies Ltd., (Administration), Ottawa, Ont.		29 00			29 00
Wartime Housing Ltd., Ottawa, Ont.	64,208,465 05	30 00			64,208,495 05
Wartime Shipbuilding Ltd., Montreal, Que.		37 00		45,667,753 00	45,667,790 00
Crown Plant—Privately Managed:					
A. V. Roe (Canada) Ltd., Malton, Ont.	2,633,748 51				2,633,748 51
	290,581,669 08	34,247,595 82	45,029,371 75	45,654,248 97	415,512,885 62
<u>In Liquidation</u>					
Crown Companies:					
Aero Meters Ltd., Toronto, Ont.				3,649 22 Cr.	3,649 22 Cr.
Allied War Supplies Ltd., Montreal, Que.				3,186 55 Cr.	3,186 55 Cr.
Camrose Colliers (Stripping Account) Camrose, Alta.				90 79	90 79
Cladel Merchandising Co. Ltd., Montreal, Que.	47,871 63			26,865 69	74,737 32
Cutting Tools and Gauges Ltd., Toronto, Ont.				10,499 50	10,499 50
Defence Communications Ltd., Montreal, Que.				257 97 Cr.	257 97 Cr.
Federal Aircraft Ltd., Montreal, Que.	2,400 65			199,938 02 Cr.	197,537 37 Cr.
Majorite Mines (Stripping Account), Taber, Alta.				42 93	42 93
National Railways Munitions Ltd., Montreal, Que.				163 73 Cr.	163 73 Cr.
Quebec Shipyards Ltd., Quebec, Que.	709,125 56			4,528 83	713,654 39
Research Enterprises Ltd., Leaside, Ont.	1,795,865 37			2,015 24	1,797,880 61
Small Arms Ltd., Long Branch, Ont.	12,992 52			3,425 45 Cr.	12,992 52
Toronto Shipbuilding Co., Ltd., Toronto, Ont.					88,670 79 Cr.
Turbo Research Ltd., Leaside, Ont.	88,670 79 Cr.				88,670 79 Cr.
Venoco Log Supply Ltd., Montreal, Que.				289 30 Cr.	289 30 Cr.
Victory Aircraft Ltd., Toronto, Ont.	6,966,460 05			1,260,863 61 Cr.	5,696,596 44

Wartime Oils Ltd., Calgary, Alta.	1,839,371 51	1,839,371 51	1,839,371 51
Wartime Metals Corporation, Montreal, Que.	9 82 Cr.	9 82 Cr.	9 82 Cr.
Companies supervised by Wartime Metals Corporation, Various locations.	264,169 80	264,169 80	264,169 80
Wartime Salvage Ltd., Ottawa, Ont.	24,412 20	24,412 20	24,412 20
Crown Plants—Privately Managed:			
Aircraft Repair Ltd., Edmonton, Alta.	89,371 43	89,371 43	89,371 43
Burrard Dry Dock Co., Ltd., Vancouver, B.C.	323,973 81	323,973 81	323,973 81
Canadian Airways Ltd., Cap de la Madeleine, Que.	25,296 89	25,296 89	25,296 89
Canadian Pacific Airlines Ltd., New Westminster, B.C.	71,060 90	71,060 90	71,060 90
Canadian Vickers Ltd., Cartierville, Que.	394,096 68	394,096 68	394,096 68
Coates Limited, Eburne, B.C.	68,589 43	68,589 43	68,589 43
DeHavilland Aircraft of Canada Ltd., Toronto, Ont.	45,948 15	45,948 15	45,948 15
Canadian Power Boat Co., Ltd., Montreal, Que.	16,527 68	16,527 68	16,527 68
Defence Industries Ltd., Montreal, Que.	2,775,755 13	2,775,755 13	2,775,755 13
Defence Industries Ltd., Nobel Ont.	47,515 47	47,515 47	47,515 47
Dominion Engineering Works Ltd., Longueuil, Que.	78,666 05	78,666 05	78,666 05
Dominion Foundries and Steel Ltd., Hamilton, Ont.	143,422 20	143,422 20	143,422 20
Ferranti Electric Ltd., Mount Dennis, Ont.	95,001 97	95,001 97	95,001 97
Geneco Limited, Peterborough, Ont.	83,808 02	83,808 02	83,808 02
Hamilton By-Product Coke Ovens Ltd., Hamilton, Ont.	4,110,991 80	4,110,991 80	4,590,698 20
John Inglis Co., Ltd., Toronto, Ont.	111,525 85	111,525 85	111,525 85
MacDonald Brothers Aircraft Ltd., St. James, Man.	69,480 72	69,480 72	69,480 72
Massey-Harris Co., Ltd., Weston, Ont.	21,843 12	21,843 12	21,843 12
Otis-Fensom Elevator Co., Ltd., Hamilton, Ont.	1,160,581 79	1,160,581 79	4,115,553 21
Prairie Airways Ltd., Moose Jaw, Sask.	31,331 49	31,331 49	31,331 49
Redfern Construction Co., Ltd., Toronto, Ont.	813,186 99	813,186 99	813,186 99
Reliance Gear Works Ltd., Vancouver, B.C.	3,178 97	3,178 97	3,178 97
St. Catharines Steel Products Ltd., St. Catharines, Ont.	1,730,663 98	1,730,663 98	1,730,663 98
Sydney Engineering and Dry Dock Co., Ltd., Sydney, N.S.	153,266 88	153,266 88	153,266 88
Trans-Canada Airlines Ltd., Moncton, N.B. and St. James, Man.	58,340 18	58,340 18	58,340 18
Trenton Steel Works Ltd., Trenton, N.S.	638,405 57	638,405 57	638,405 57
United Shipyards Ltd., Montreal, Que.	431 27	431 27	431 27
Vancouver Engine Overhaul Depot, Vancouver, B.C.	572 33	572 33	572 33
Vivian Diesels and Munitions Ltd., Vancouver, B.C.	460,089 90	460,089 90	1,013,250 57
Winnipeg Engine Overhaul Depot, Winnipeg, Man.	21,044 90	21,044 90	21,044 90
York Arsenals Ltd., Toronto, Ont.	114,153 45	114,153 45	114,153 45
Suspense Account Credits	80,252 66 Cr.	80,252 66 Cr.	80,252 66 Cr.
Department of Transport—Plant at Prescott, Ont.	164,879 34	164,879 34	164,879 34
	26,940,323 75	26,940,323 75	26,940,323 75
Private Contractors:			
Alkoma Steel Corporation Ltd., Sault Ste. Marie, Ont.	7,369,666 35	7,369,666 35	7,369,666 35
Atlas Steels Limited, Wolland, Ont.	662,990 05	662,990 05	662,990 05
Banner Coals Limited, Edmonton, Alta.	3,915 83	3,915 83	3,915 83
Crown Trusts and Guarantee Company, Toronto, Ont.	72,307 70	72,307 70	72,307 70
Dominion Steel and Coal Corp. Ltd., Sydney, N.S.	3,724,660 08	3,724,660 08	3,724,660 08
Eastern Collieries of Biefeit Ltd., Estevan, Sask.	4,466 97	4,466 97	4,466 97
Edmonton Collieries Ltd., Edmonton, Alta.	4,919 21	4,919 21	4,919 21

DEPARTMENT OF RECONSTRUCTION AND SUPPLY—Concluded
Details of Investments and Assets as at March 31, 1947—Concluded

Name and Location	Investment in Plant Equipment and Property	Other Investments		Production Assets (including Working Capital Advances and Un- adjusted Credits)	Net Total
		Capital Stock	Loans and Miscellaneous		
Empire Collieries Ltd., Calgary, Alta.			4,000 00		4,000 00
Evans, W. Benton, Rothwell, N.B.			7,914 45		7,914 45
Foothills Collieries Ltd., Foothills, Alta.			2,121 20		2,121 20
J. J. Hamilton Coal Company, Lethbridge, Alta.			3,235 03		3,235 03
High Test Lignite Coal Co. Ltd., Bientait, Sask.			2,800 17		2,800 17
Illierest-Mohawk Collieries Ltd., Calgary, Alta.			17,000 00		17,000 00
Indian Cove Coal Co. Ltd., jointly and severally with Sullivan Coal Co. Ltd., Sidney, N.S.					
Jasper Coals Ltd., Edmonton, Alta.			7,344 56		7,344 56
Lakeside Coals Ltd., Edmonton, Alta.			29,677 46		29,677 46
Lethbridge Collieries Ltd., Lethbridge, Alta.			9,513 17		9,513 17
Manitoba and Saskatchewan Coal Co. Ltd., Winnipeg, Man.			6,400 00		6,400 00
Midland Coal Mining Co. Ltd., Drumheller, Alta.			90,086 37		90,086 37
Monarch Coal Mining Co. Ltd., Calgary, Alta.			24,865 37		24,865 37
Noranda Mines Limited, Montreal East, Que.			5,360 67		5,360 67
North American Cyanamid Ltd., Welland, Ont.			900,000 00		900,000 00
North West Coal Company, Bientait, Sask.			3,600,000 00		3,600,000 00
Red Deer Valley Coal Co. Ltd., Drumheller, Alta.			739 33		739 33
Red Flame Coal Co. Ltd., Camrose, Alta.			2,794 66		2,794 66
Red Hot Coal Co. Ltd., Edmonton, Alta.			4,202 16		4,202 16
Riverdale Coal Co. Ltd., Edmonton, Alta.			3,813 00		3,813 00
Telkwa Coal Co. Limited, Telkwa, B.C.			744 62		744 62
Thirty-two Collieries Ltd., Edmonton, Alta.			15,000 00		15,000 00
Tisdale, A. F., Estevan, Sask.			22,600 00		22,600 00
Vivian Diesels and Munitions Ltd., Vancouver, B.C.			691 41		691 41
Wilton, Harvey, Minto, N.B.			162,227 61		162,227 61
			723 62		723 62
			16,766,781 15		16,766,781 15
Miscellaneous:					
Property and Stores	4,577,244 19			647,829 32	5,225,073 51
Unadjusted accounts with other Governments			2,058,836 03	16,587,753 42	18,656,589 45
Unadjusted accounts of Production Pool (Net)				6,779,607 63 (1)	6,779,607 63 (1)
	\$ 318,711,877 74	\$34,247,595 82	\$63,854,988 93	\$29,507,583 36	476,322,045 85
		(\$98,102,584 75)			
Open Accounts					
Total Assets on Hand					37,020,552 07
					\$ 513,342,597 92

Appendix 2

CROWN COMPANIES

In accordance with the powers contained in section 6 (3) (a) of the Department of Munitions and Supply Act, the companies listed below were operating under agreements with the Minister. The agreements provide in general that the Minister shall at all times have the right to exercise such control over the affairs and operations of the Company as he may in his absolute discretion think fit, and that the Company shall do or refrain from doing, as the case may be, all such things as the Minister may from time to time direct, and that all obligations of His Majesty under this agreement are conditional upon the Company acting accordingly.

In accordance with section 6 (3) (c) of the above mentioned act, the Auditor General is the Auditor of such companies, and the balance sheets certified to, by him, together with related statements are furnished herewith.

The following is a list of the companies and the respective balance sheet dates.

<u>Page</u>	<u>Company</u>	<u>Balance Sheet Date</u>
VA-48	Aero Timber Products Limited.....	March 31, 1947
VA-50	Canadian Arsenals Limited.....	March 31, 1947
VA-53	Eldorado Mining and Refining (1944) Limited.....	December 31, 1946
VA-58	Melbourne Merchandising Limited.....	February 28, 1947
VA-60	National Railways Munitions Limited.....	September 30, 1946
VA-62	Northern Transportation Company Limited, Subsidiary of Eldorado Mining and Refining (1944) Limited.....	December 31, 1946
VA-65	Park Steamship Company Limited.....	March 31, 1947
VA-68	Polymer Corporation Limited.....	March 31, 1947
VA-73	Research Enterprises Limited.....	October 31, 1946
VA-76	Veterans Housing Project (Ottawa) Limited.....	December 31, 1946
VA-78	Veterans Housing Project (Ottawa) Limited.....	March 31, 1947
VA-79	Veterans Housing Project (Toronto) Limited.....	December 31, 1946
VA-81	Veterans Housing Project (Toronto) Limited.....	March 31, 1947
VA-82	War Assets Corporation.....	March 31, 1947
VA-86	War Supplies Limited.....	March 31, 1947
VA-88	Wartime Housing Limited.....	December 31, 1946
VA-99	Wartime Housing Limited.....	March 31, 1947
VA-102	Wartime Shipbuilding Limited.....	March 31, 1947

AERO TIMBER PRODUCTS LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1947

ASSETS		LIABILITIES AND CAPITAL	
Cash in Bank.....	11,151 79	Liabilities.....	8,296 99
Account Receivable.....	158 82	Accounts Payable.....	16,485 65
		Contractors' Termination Claims.....	
		Capital.....	24,782 64
		Shareholders:—	
		Capital Stock:	
		Authorized: 1,000 shares of no par value.	
		Issued: 32 shares, fully paid and held	
		in trust for His Majesty in right of Canada	32 00
		Government of Canada:	
		Advances.....	3,235,171 18
		Deduct: Deficit (Schedule "A")... 3,248,675 21	
		Deficiency in Advance.....	19,504 03
		Capital Deficiency.....	13,472 03
	<u>\$ 11,310 61</u>		<u>\$ 11,310 61</u>

Note:

The Company ceased all field operations prior to March 31, 1946, and the Crown-owned capital assets in its charge were transferred to War Assets Corporation.
Approved on behalf of the Board.

L. C. RODGERS,
Director.
H. E. CARTER,
Director.

I have examined the accounts of Aero Timber Products Limited for the year ended March 31, 1947, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

AERO TIMBER PRODUCTS LIMITED—*Concluded*

Statement of Deficit at March 31, 1947

Deficit at April 1, 1946..... 3,254,294 10

Deduct:

Reserves (provided at March 31, 1946) no longer required, in respect of—

Stumpage 1,688 46

Royalties 1,187 53

6,175 99

3,248,118 11

Add:

Administrative Expenses, for the year ended March 31, 1947—

Office salaries..... 2,400 00

General office expenses..... 798 80

Audit fee..... 350 00

Legal fees..... 50 00

3,598 80

Less, Refunds—

Scaling fees 767 34

Purchases 2,274 36

3,041 70

557 10

Total Deficit, transferred to Balance Sheet..... \$3,248,675 21

CANADIAN ARSENALS LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at March 31, 1947

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Banks.....		Accounts Payable and Accrued Charges.....	
Accounts Receivable.....		Contractor's Deposit.....	
Advances, Deposits, etc.....		Receiver General of Canada, sales tax payable.....	
Inventories:		Deferred Revenue.....	
Materials, work in process and finished products... 615,850 20		Employees Trust Accounts.....	
General and maintenance stores..... 125,394 85			
Prepaid Insurance, etc.....			
		796,561 18	

Capital

Shareholders:—

Capital Stock:

Authorized: 1,000 shares of no par value.

Issued: 25 shares, fully paid..... 25 00

Government of Canada—Advances:—

As at April 1, 1946.... 285,050 73

Add:

Operating surplus,

September 20, 1945

to March 31, 1946. 16,083 78

Department of Recon- 301,134 51

struction and Supply,

advance from Vote

609.....3,757,792 43

Deduct:

Stand-by Expenses

(net), per Schedule

"A".....1,383,815 50

2,373,976 93

2,675,111 44

2,675,136 44

\$3,471,697 62

I have examined the accounts of Canadian Arsenals Limited for the year ended March

31, 1947, and have obtained all the information and explanations I have required.

The Company has not yet a complete inventory of either fixed assets or surplus stores,

consisting of raw materials and general and maintenance supplies, transferred to its custody

through the Department of Reconstruction and Supply. In consequence, these assets are

not reflected above. Both the "Cash in banks" and the "Accounts payable" are under-

stood by approximately \$580,000, in respect of accounts paid subsequent to March 31,

1947.

Subject to the foregoing, I certify that the above Balance Sheet is properly drawn up

so as to exhibit a true and correct view of the state of the Company's affairs at March 31,

1947, according to the best of my information and the explanations given to me and as

shown by the books of the Company.

WATSON SEILLAR,

Auditor-General.

Approved on behalf of the Board.

J. H. MACQUEEN,
Director.H. T. W. GRANT,
Director.

CANADIAN ARSENALS LIMITED—*Continued*

Summary of Stand-by Expenses and Manufacturing Operations
for the year ended March 31, 1947

Stand-by Expenses:

Plant, per Schedule "B".....	2,962,523 82
Administrative, per Schedule "C".....	621,251 70

 3,583,775 52
Deduct:

Revenue from Manufacturing and Other Operations—

Proceeds from sales

Fertilizer	3,443,749 97
Other	2,196,029 52

 5,639,779 49
Less:

Direct cost of sales

Materials used (excluding transfers from Department of Reconstruction and Supply of \$878,040.18 without charge)

 1,435,764 86

Labour

679,193 76

Administrative and factory expenses relating to the operations of the Fertilizer Division—June 1 to November 30, 1946

 1,278,559 10

 3,393,517 72

 2,246,261 77
Add:

Miscellaneous revenue

374,046 95

 2,620,308 72
Less:

Inventories of Fertilizer Division declared surplus to requirements and transferred to War Assets Corporation.....

 420,348 70

 2,199,960 02

 \$1,383,815 50

CANADIAN ARSENALS LIMITED—Continued

Plant Expenses for the year ended March 31, 1947

Salaries and wages, departmental.....	1,135,945 96	
Salaries and wages, foremen and supervisors.....	255,707 49	
		1,391,653 45
Arsenals conversion expense	498,972 90	
Clearance of contractors' plants.....	337,073 49	
		836,046 39
Heat and steam.....		270,408 32
Radar rental expense.....		112,957 77
Electric power supply.....		62,151 68
Shop supplies		38,493 28
Workmen's compensation		37,816 30
Maintenance, alterations and repairs to plant equipment.....		35,317 46
Maintenance, alterations and repairs to buildings.....		20,476 76
Automobile and truck expenses.....		17,455 01
Water and air supply.....		16,713 17
Rentals		15,256 84
Service department supplies.....		13,605 08
Unemployment insurance		13,202 78
Fertilizer Branch expense.....		12,648 98
Maintenance, alterations and repairs to machinery.....		11,624 44
Maintenance of lands.....		11,114 64
Tractor and internal trucking expense.....		9,398 43
Janitor service.....		6,434 90
Experimental products.....		6,433 08
Maintenance and repairs of tools, gauges and fixtures.....		4,452 67
General factory expense.....		4,232 93
Re-work, materials and direct labour.....		3,370 18
Scrap, direct materials and direct labour.....		2,933 84
Fire protection and supplies.....		2,142 00
Freight inward		1,250 85
Machinery and power installations.....		1,108 71
Allowable time, controllable.....		1,001 06
Sewage disposal.....		900 02
Freight outward.....		830 10
Gas supply.....		770 16
Grinding cutters and tools.....		214 70
Allowable time, non-controllable.....		107 84
Total—Transferred to Schedule "A".....		\$2,962,523 82

CANADIAN ARSENALS LIMITED—*Concluded*

Administrative Expenses for the year ended March 31, 1947

Salaries:		
Department heads and supervisors.....	215,223	82
Clerical staff.....	180,820	09
Administrative	85,698	97
		<hr/>
Telephone and operators' salaries.....		481,742 88
Transportation, employees		30,924 89
Printing and Office Supplies		29,311 90
Travelling expense		27,304 53
Insurance		23,072 69
Rentals		6,110 63
Maintenance and repairs of furniture and office equipment		4,887 10
Postage		3,631 05
Unemployment insurance.....		2,779 72
Legal expense		2,279 41
Vacation pay		2,027 92
Excise stamps		1,784 55
General expense		1,433 88
Periodicals and publications.....		1,116 06
License, inspection and royalty fees.....		929 73
Telegraph and teletype.....		769 07
Advertising		600 66
Payroll charges		253 45
Brokerage fees, customs.....		201 26
Bank charges		59 69
Interest on employees' retirement fund.....		15 63
		15 00
		<hr/>
Total Transferred to Schedule "A"		\$ 621,251 70
		<hr/>

ELDORADO MINING AND REFINING (1944) LIMITED

Ottawa, June 12, 1947.

To the Shareholders,
Eldorado Mining and Refining (1944) Limited,
Ottawa, Canada.

Gentlemen:

I have examined the accounts of your Company for the year ended December 31, 1946 and submit herewith the certified Balance Sheet as at that date, together with supporting schedules.

Having obtained all the information and explanations I have required, I certify that in my opinion and subject to the following observations, the Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1946 according to the best of my information and explanations given to me and as shown by the books of the Company.

The amounts realizable from certain radium inventories and accounts receivable are subject to adjustment as a result of the outcome of litigation arising from the investigation authorized by Order in Council P.C. 3329 of May 7, 1945.

By authority of Order in Council P.C. 1212 of March 29, 1946 the Company received advances of \$2,943,178.32 for acquisition of capital assets, title to vest in His Majesty the King in right of Canada. \$827,128.67 was expended on behalf of Northern Transportation Company Limited. Title to the assets acquired for the remainder was transferred to the Company for 20,500 shares of its capital stock by authority of Order in Council P.C. 323 of July 30, 1946.

Refined radium being a by-product of the Company, the Management has valued the inventory at a price considered commensurate with prospective selling prices rather than at cost. This revaluation resulted in a write-up of \$11,054.96.

Yours faithfully,

WATSON SELLAR,
Auditor General.

ELDORADO MINING AND REFINING (1944) LIMITED—Continued

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at December 31, 1946

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand.....		Liabilities	
Accounts Receivable.....	3,328 21	Bank Overdraft (net).....	912,724 75
Customs Duty Recoverable.....	367,526 18	Accounts Payable and Accrued Charges (including \$320,589 03 owing for freight to the Company's wholly owned subsidiary Northern Transportation Co. Ltd.).....	705,002 20
Inventories:		Receiver General of Canada.....	
Products, finished and in process, etc. as certified by the Management, at cost or as valued by the Management.....	3,351,813 29	Employees' income tax.....	15,431 94
Operating supplies, at cost.....	1,108,249 02	Sales tax.....	28 20
		Mine royalties.....	4,298 93
Investments:		Employees' Deposits, in respect of victory loan and Canada savings bond subscriptions.....	19,759 07
Mining stocks (market value \$13,537.50), at cost; and non-marketable mining stocks, at nominal value of \$7.00.....	5,564 50	Provision for Provincial Taxes.....	3,605 62
Northern Transportation Co. Ltd.—wholly owned subsidiary, investment in shares at cost (equity at December 31, 1946 \$376,938.99).....	159,147 36		12,000 00
		Capital	1,653,091 64
Fixed Assets, at values as appraised at January 28, 1944 by Sterling Appraisal Company, Toronto, or at cost (Schedule "A").....	164,711 86	Shareholders:—	
Less: Reserve for depreciation (Schedule "A").....	1,219,475 24	Capital Stock:	
		Authorized: 120,000 shares, no par value.	
Deferred Charges:		Issued: 60,500 shares, fully paid.....	5,727,065 13
Mine development expenses.....	346,761 97	Balance at December 31,	
Unexpired insurance.....	4,882 82	1945.....	206,357 87
Miscellaneous.....	4,620 13	Exploration expenditures during the years 1944, 1945 and 1946.....	394,469 51
			600,827 38
	356,264 92	Deduct—	
		Excess of income over expenditure for the year ended December 31, 1946 (Schedule "B").....	405,279 55
			5,321,785 58
			\$ 6,974,877 22

Approved on behalf of the Board.

W. J. BENNETT,
Director.G. A. LABINE,
Director.

Certified, subject to my report appended hereto.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

ELDORADO MINING AND REFINING (1944) LIMITED—*Continued*

Fixed Assets as at December 31, 1946

	Gross Book Values	Reserves for Depreciation	Net Book Values
Mining Claims (Great Bear Lake).....	304,423 08		304,423 08
Airport (Caywood Field, at Mine).....	8,105 83		8,105 83
Land	5,275 15		5,275 15
Buildings—			
Mine	465,180 65	245,637 99	219,542 66
Refinery.	325,701 35	58,775 79	266,925 56
	<u>790,882 00</u>	<u>304,413 78</u>	<u>486,468 22</u>
Machinery and Equipment—			
Mining and Exploration.....	1,033,224 50	494,392 96	538,831 54
Refinery	472,535 55	300,511 75	172,023 80
	<u>1,505,760 05</u>	<u>794,904 71</u>	<u>710,855 34</u>
Aeroplanes, and Spare Parts.....	139,513 74	* 106,646 21	32,867 53
Laboratory Equipment	19,100 46	9,680 04	9,420 42
Office Furniture and Equipment—			
Head Office	4,963 69	910 08	4,053 61
Refinery	9,434 98	2,920 42	6,514 56
	<u>14,398 67</u>	<u>3,830 50</u>	<u>10,568 17</u>
	<u>\$2,787,458 98</u>	<u>\$1,219,475 24</u>	<u>\$1,567,983 74</u>

Note: * This includes, as well as depreciation at 25%, provision for major overhaul (\$22,000) and replacement of aircraft (\$25,626.04).

ELDORADO MINING AND REFINING (1944) LIMITED—*Continued*

Statement of Revenue and Expenditure for the year ended December 31, 1946

Sales and Custom Refining Revenue.....	2,194,344 82	
<i>Deduct:</i> Cost of sales, etc., per Schedule "C".....	1,966,355 14	
		227,989 68
Other Revenue:		
Radium rentals.....	26,850 14	
Profit on sale of securities.....	2,272 36	
Income from investments (dividends).....	450 00	
Cash discounts.....	1,977 93	
Miscellaneous.....	32,485 69	
		64,036 12
		292,025 80
Administrative Expenses:		
Salaries.....	49,264 83	
Office rent.....	3,148 59	
Travelling.....	8,019 05	
Telephone and telegraph.....	2,779 90	
Stationery and office supplies.....	1,485 64	
Directors' fees.....	3,875 00	
Audit fees.....	2,650 00	
Depreciation: Office furniture, fixtures and equipment.....	940 72	
Miscellaneous.....	5,909 41	
		78,073 14
Operating Profit for the Year.....		213,952 66
Other Expenses:		
Interest on bank overdraft.....	8,533 41	
Incorporation expenses.....	1,978 16	
Loss on disposal of fixed assets.....	3,340 63	
Prior years' adjustments.....	15,607 59	
		29,459 79
<i>Less:</i> Write-up in amount of refined radium inventory as a result of revaluation by the Management.....	11,054 96	
		18,404 83
Net Profit for the Year.....		\$ 195,547 83

ELDORADO MINING AND REFINING (1944) LIMITED—*Concluded*

Statement of Cost of Sales, etc., for the year ended December 31, 1946

Inventory, January 1, 1946		2,551,955 88
Mining and Concentrating Expenses:		
Mining, milling and transportation of ore concentrates (including deferred developmet \$94,347.11)	1,079,491 82	
Management salaries and expenses	9,147 08	
Mine office salaries and expenses	27,247 84	
Cook-house operating expenses	281,764 53	
Maintenance of bunkhouses and residences	61,718 74	
Transportation of employees	121,044 96	
Marine insurance	4,073 64	
Medical and hospital expense	19,866 79	
Warehouse expenses	21,856 55	
Fire protection and insurance	19,036 22	
Royalties (Northwest Territories Tax)	4,298 93	
Depreciation:		
Buildings	91,689 54	
Equipment	199,218 81	
	290,908 35	
Miscellaneous	69,950 53	
	2,010,405 98	
<i>Deduct:</i>		
Charges in excess of operating cost of air services included above	138,221 97	
		1,872,184 01
Refining Expenses:		
Operating salaries and wages	169,433 31	
Chemicals	209,499 88	
Other operating supplies	70,934 53	
Maintenance and repairs	93,177 97	
Fuel, power and water	73,597 80	
Refinery office salaries and expenses	43,078 93	
Refining fees	71,365 33	
Depreciation:		
Buildings	16,285 07	
Machinery, equipment and aircraft	94,507 11	
Laboratory equipment	3,820 09	
Office furniture and equipment	943 50	
	115,555 77	
Miscellaneous	4,853 47	
		851,496 99
		5,278,636 88
<i>Deduct:</i>		
Inventory, December 31, 1946	3,351,813 29	
Less—Write-up in amount of refined radium inventory resulting from revaluation by the Management	11,054 96	
		3,340,758 33
		1,937,878 55
Other Expenses:		
Selling commissions	19,707 46	
Insurance on refined radium	4,291 47	
Shipping expense	2,341 95	
Experimental and research expense	2,135 71	
		28,476 59
Cost of Sales and Custom Refining Earnings		\$ 1,966,355 14

MELBOURNE MERCHANDISING LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at February 28, 1947

ASSETS		CAPITAL	
Cash at Bank.....	30,164 73	Shareholders—	
Claims Receivable.....	858 20	Capital Stock:	
		Authorized: 1,000 shares of no par value.	
		Issued: 22 shares, fully paid.....	22 00
		Surplus	
		Balance, April 1, 1946.....	356,854 63
		Add—	
		Inventory adjustments and freight refunds relating to previous years.....	
		Reserve for losses on special sales of commodities from stocks surplus to Canadian military requirements, being the balance no longer required, after deducting \$963,975.50 from the balance at April 1, 1946, for losses during the period April 1, 1946 to February 28, 1947.....	91,462 54
			14,490 36
			462,807 53
		Deduct—	
		Net loss for the period April 1, 1946 to February 28, 1947, per Income and Expenditure Statement (Schedule "A").....	25,051 00
			437,756 53
		Deduct—	
		Distribution of net assets to His Majesty the King in right of Canada preparatory to dissolution in accordance with By-law No. 5	437,756 53
		Government of Canada—Advances.....	31,000 93
			\$ 31,022 93

Notes:

The assets were taken over by the Department of Reconstruction and Supply as from February 28, 1947, and the Company ceased to carry on business as of that date.

Approved on behalf of the Board.

RALPH SKELTON,
Director.

H. BROWN,
Director.

I have examined the accounts of Melbourne Merchandising Limited, for the period April 1, 1946 to February 28, 1947, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at February 28, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Company.

J. HOPKINSON,
Assistant Auditor General.

MELBOURNE MERCHANDISING LIMITED—*Concluded*

Income and Expenditure Statement for the period April 1, 1946 to February 28, 1947

Sales of wool, wool tops and slipe.....	46,695 00	
Sales of bags and bale covers	18,088 26	
		<u>64,783 26</u>
<i>Deduct:</i> Cost of Sales		51,120 57
		<u>13,662 69</u>
Gross Profit		
<i>Deduct:</i>		
Warehousing expenses—		
Storage and handling (including charges applicable		
to leasehold premises).....	12,992 44	
Rentals and maintenance of leasehold premises	8,300 95	
Customs brokerage fees and forwarding	572 78	
		<u>21,866 17</u>
Administrative expenses—		
Salaries	12,774 11	
Rent	1,558 00	
Audit fees	1,300 00	
Telephone, telegraph and cable	476 40	
Office supplies and expenses	242 09	
Legal fees	138 05	
Postage and excise	134 12	
Travelling	93 84	
Miscellaneous	130 91	
		<u>16,847 52</u>
		<u>38,713 69</u>
Net Loss for the period.....	\$	<u><u>25,051 00</u></u>

NATIONAL RAILWAYS MUNITIONS LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at September 30, 1946

ASSETS

Due from Government of Canada:	
Excess of charges for deliveries over advances received.....	462,978 25
<i>Debit</i> —	
Credit arising from distribution of net assets preparatory to dissolution (contra).....	455,079 31
	<u>7,898 04</u>

LIABILITIES AND CAPITAL

Liabilities	
Accounts Payable and Accrued Charges.....	7,883 94
(Capital	
Shareholders' Capital Stock:	
Authorized: 1,000 shares of no par value.	
Issued: 15 shares, fully paid.....	15 00
Surplus:	
Balance at April 1, 1946.....	488,040 73
<i>Debit</i> —	

Adjustments in cost of deliveries of prior period.....	671 79
Losses due to contract terminations	4,880 94
Closing down expenses for the period April 1, to September 30, 1946 (Schedule "A").....	<u>27,408 69</u>
	32,961 42

Less: Distribution of net assets to His Majesty the King in right of Canada, preparatory to dissolution.....	<u>455,079 31</u>
--	-------------------

⊖	15 00
	<u>\$ 7,898 94</u>

Notes:

In compliance with an agreement of October 22, 1946, between the Company and the Department of Reconstruction and Supply, the Company ceased business and its assets were taken over and its liabilities assumed by the Department as from September 30, 1946.

Approved on behalf of the Board.

R. C. VAUGHAN,
Director.
N. B. WALTON,
Director.

I have examined the accounts of National Railways Munitions Limited for the period April 1 to September 30, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at September 30, 1946, according to the best of my information and the explanations given to me, and as shown by the books of the Company.

WATSON SELLAR,

Auditor General.

SCHEDULE "A"

NATIONAL RAILWAYS MUNITIONS LIMITED—*Concluded*

Closing Down Expenses for the period April 1 to September 30, 1946

Shop Expenses:

Salaries and wages.....	2,222 59	
Light and power.....	6,279 55	
Stores handling	2,960 88	
Crating	1,195 13	
Security guards expense.....	570 09	
Canadian National Railways pension contributions.....	226 26	
Shop supplies	172 35	
Workmen's compensation insurance.....	155 33	
Unemployment Insurance	84 11	
		<hr/>
		13,866 29

Administrative Expenses:

Salaries and wages.....	9,853 36	
Office building maintenance.....	1,506 96	
Audit fees	900 00	
Canadian National Railways administration fees.....	723 62	
Telephone and telegraph.....	237 37	
Provision for fee for surrender of charter.....	100 00	
Miscellaneous	221 09	
		<hr/>
		13,542 40
		<hr/>
		\$ 27,408 69
		<hr/> <hr/>

NORTHERN TRANSPORTATION COMPANY LIMITED

(INCORPORATED UNDER "THE COMPANIES ACT" OF THE PROVINCE OF ALBERTA)

Balance Sheet as at December 31, 1946

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	83,043 08	Liabilities	
Accounts Receivable:		Accounts Payable and Accrued Charges.....	34,856 85
Parent Company—(Eldorado Mining and Refining (1944) Limited).....	320,589	Receiver General of Canada:	
Trade.....	118,805 11	Employees' income tax.....	1 262 45
Less—Reserve for doubtful accounts.....	4,644 69	Unemployment insurance.....	104 71
	<u>114,160</u>	Deferred Credits, unearned freight, etc.....	<u>1,367 16</u>
Refundable Portion of Excess Profits Tax.....	434,749 45		<u>2,064 89</u>
Prepaid Expenses:	3,200 00	Capital	
Inventories of operating supplies.....	121,741 13	Shareholders:	
Unexpired insurance.....	8,064 52	Share Capital:	
	<u>129,805 65</u>	Authorized: 2,500 shares, par value \$100 each.....	152,000 00
Fixed Assets, at cost—Schedule "B"		Issued: 1,520 shares, fully paid.....	
Land.....	14,865 00	Surplus:	
Portage Road.....	25,000 00	Balance as at January 1, 1946..	58,500 40
Buildings, vessels, vehicles, equipment and furnishings.....	2,438,786 13	Net profit for the year ended December 31, 1946	
Less Reserve for depreciation.....	703,206 35	(Schedule "A").....	<u>378,085 86</u>
	<u>1,735,579 78</u>		<u>436,586 26</u>
Goodwill.....	1,775,444 78		<u>588,586 26</u>
	<u>59,647 27</u>		
		Government of Canada:—	
		Advances received direct or through Parent Company for the acquisition of capital assets, as authorized by Orders in Council:	
		P.C. 1212 of March 29, 1944 and P.C. 3233 of July 30, 1946.....	827,128 67
		P.C. 3234 of August 14, 1946.....	<u>1,031,886 40</u>
			<u>1,859,015 07</u>
			<u>2,447,601 33</u>
			<u>\$ 2,485,890 23</u>

Approved on behalf of the Board.

W. J. BENNETT,
*Director.*F. W. BRODERICK,
Director.

I have examined the accounts of Northern Transportation Company Limited for the year ended December 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

NORTHERN TRANSPORTATION COMPANY LIMITED—*Continued*

Statement of Revenues and Expenses for the year ended December 31, 1946

Revenues—

Freight earnings	1,350,051 65	
Miscellaneous	12,876 09	
	<hr/>	1,362,927 74

Operating Expenses—

Salaries and wages	355,912 69	
Repairs and maintenance wages and supplies.....	98,448 78	
Fuel oil	63,642 44	
Transportation of employees.....	41,852 39	
Insurance	60,979 55	
Workmen's compensation and group insurance.....	18,265 59	
Messing expense	26,137 24	
Rental of equipment.....	3,397 95	
Carting and trucking.....	34,021 12	
Property taxes	6,824 79	
Depreciation—		
Warehouse buildings and equipment.....	24,589 25	
Boats and barges.....	174,098 90	
Boat equipment	9,335 39	
Trucks and tractors.....	25,221 77	
	<hr/>	233,245 31
Maintenance of prairie spur.....	5,343 38	
Moving prairie buildings.....	7,953 65	
Loss on disposal and displacement of fixed assets.....	7,515 69	
Miscellaneous	32,062 86	
	<hr/>	995,603 43

Deduct:

Rebates received in respect of air traffic.....	32,273 08	
Credits arising from transporting Company's supplies	32,290 42	
	<hr/>	64,563 50
		931,039 93

Administrative Expenses—

Salaries	31,326 61	
Travelling	5,960 63	
Stationery and office supplies.....	3,928 49	
Telephone and telegraph.....	1,866 83	
Office rent	1,800 00	
Audit fees	740 63	
Legal fees	421 70	
Depreciation—Office furniture and equipment, and service automobile	938 52	
Miscellaneous	1,809 25	
	<hr/>	48,792 66
		979,832 59

Operating Profit 383,095 15

Interest, Discount and Exchange.....	21,601 22	
Previous Years' Adjustments.....	16,591 93	
	<hr/>	5,009 29

Surplus transferred to Balance Sheet..... \$ 378,085 86

NORTHERN TRANSPORTATION COMPANY LIMITED—*Concluded*

Fixed Assets as at December 31, 1946

	Cost	Reserve for Depreciation	Net Book Value
Land	14,865 00		14,865 00
Portage Road	25,000 00		25,000 00
Warehouses, service buildings and equipment.....	245,892 30	76,217 14	169,675 16
Boats and barges.....	1,965,531 62	521,321 64	1,444,209 98
Boat equipment	93,491 29	30,506 91	62,984 38
Trucks, tractors and service automobile.....	128,031 73	72,237 31	55,794 42
Office furniture and equipment.....	5,839 19	2,923 35	2,915 84
	<u>\$2,478,651 13</u>	<u>\$ 703,206 35</u>	<u>\$1,775,444 78</u>

PARK STEAMSHIP COMPANY LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at March 31, 1947

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	880,745 84	Liabilities	
Accounts Receivable:		Charges (including provision of \$400,000.00 for vessel expense accounts not yet received).....	719,522 61
Canadian Government companies and departments.....	357,171 95	Bank Loan (fully secured), <i>re</i> Dominion of Canada Bonds acquired for account of employees.....	4,368 00
Advances, etc., to shipping companies acting as ships' managers on behalf of the Company.....	554,571 74	Deferred Revenue, charter hire received in advance.....	723,890 61
Other.....	969,090 56		13,282 24
Claims Receivable and Pending.....		Capital	
Dominion of Canada Bonds, held for account of employees.....	7,150 00	Shareholders:	
Deduct: Employees' deposits applicable thereto.....	2,782 00	Capital Stock:	
Deferred Charges and Prepaid Expenses:		Authorized: 1,000 shares of no par value.....	32 00
Consumable ships stores to be accounted for on redelivery of vessels chartered to the United Kingdom Government.....	194,042 77	Issued: 32 shares, fully paid.....	3,812,036 30
Unexpired insurance.....	123,608 71	Surplus, per Schedule "B".....	3,812,068 30
Fixed Assets, at cost, per Schedule "A".....	62,616,458 97	Government of Canada, advances.....	62,601,633 71
			66,413,702 01
			\$67,150,874 86

Approved on behalf of the Board.

H. J. RAHLVES,
*Director.*W. R. EAKIN,
Director.

I have examined the accounts of Park Steamship Company Limited for the year ended March 31, 1947, and have obtained all the information and explanations I have required. The accounts are in accordance with the information and explanations referred to in the foot-note appended to Schedule "C" in the question paper for directors. Subject to this qualification and the fact that, as in former years, no provision has been made for depreciation of the Company's fixed assets, I certify that, in my opinion, the above Balance Sheet is a true and correct view of the state of the Company's affairs as at March 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

PARK STEAMSHIP COMPANY LIMITED—Continued

Fixed Assets as at March 31, 1947

Dry Cargo Vessels, at cost			
7	10,000 ton Victory Type.....	12,190,328 32	
3	4,700 ton Grey Type.....	3,908,054 40	
			16,098,382 72
Dry Cargo Vessels, at nominal value			
1	10,000 ton Victory Type.....	500,000 00	
79	10,000 ton North Sands Type.....	39,500,000 00	
			40,000,000 00
Dry Cargo Supply Vessels, at nominal value			
10	10,000 ton Victory Type.....	5,000,000 00	
3	10,000 ton Canadian Type.....	1,500,000 00	
			6,500,000 00
Office Furniture and Equipment.....			62,598,382 72
			18,076 25
Total as shown by Balance Sheet.....			\$ 62,616,458 97

SCHEDULE "B"

Statement of Surplus for the year ended March 31, 1947

Amount as at March 31, 1946.....	88,050,731 05
Earnings for the year (including estimated net earnings of \$17,101,185.02 from completed voyages for which accountings had not been received from managers, per Balance Sheet as at March 31, 1946) per Schedule "C".....	28,915,876 85
	116,966,607 90
<i>Deduct:</i>	
Distribution of Surplus to the Government.....	113,154,571 60
Amount as shown by Balance Sheet as at March 31st, 1947.....	\$ 3,812,036 30

PARK STEAMSHIP COMPANY LIMITED—*Concluded*

Statement of Income and Expenditure for year ended March 31, 1947

Income			
Freight earnings.....		54,694,957	81
Charter earnings.....		9,467,572	00
Miscellaneous.....		670,543	80
			<hr/>
			64,833,073 61
Expenditure			
Voyage Expenses:			
Stevedore and cargo expenses.....	6,953,804	68	
Wages.....	6,397,573	77	
Fuel.....	5,578,622	89	
Agency fees and commission.....	2,195,946	48	
Port expenses.....	1,665,898	80	
Provisions.....	1,556,810	64	
Operating supplies and equipment.....	1,106,362	74	
Miscellaneous.....	1,961,643	32	
			<hr/>
		27,416,663	32
Insurance.....		341,403	70
Vessel Repairs and Maintenance.....		5,656,334	03
Administrative Expenses:			
Salaries.....	240,869	12	
Management fees.....	142,233	63	
Office rentals.....	21,660	75	
Travelling.....	20,105	67	
Office supplies and expenses.....	12,726	55	
Stationery and printing.....	6,334	29	
Legal fees.....	1,293	28	
Miscellaneous.....	15,219	64	
			<hr/>
		460,492	93
			<hr/>
			33,874,893 98
			<hr/>
			30,958,179 63
Add:			
Estimated earnings in respect of completed voyages for which a full accounting has not yet been received..			193,316 50
			<hr/>
			31,151,496 13
Deduct:			
Provisions for:			
Unrecoverable hull damage claims.....		370,506	47
*Losses arising from collisions between United States and Canadian vessels.....		391,678	19
Vessel expense accounts not yet received.....		400,000	00
			<hr/>
		1,162,184	66
Maintenance of torpedo net devices in previous years..		1,073,434	62
			<hr/>
			2,235,619 28
Amount transferred to Surplus—Schedule "B".....			<hr/>
			\$ 28,915,876 85
			<hr/>

Note: *Under the terms of a waiver agreement, between the Canadian and United States Governments, whereunder the Canadian Department of National Defence and not the Company was beneficiary, the Company was precluded from recovering this loss which otherwise would have been collectible from the United States Government.

SCHEDULE "A"

POLYMER CORPORATION LIMITED—Continued

Land, Plant, Equipment and Other Fixed Assets as at March 31, 1947

	Cost	Depreciation	Depreciated Value
Land	148,813 23		148,813 23
Roads, sewers, water mains, outside lighting and other utilities	4,030,906 30	1,630,771 38	2,400,134 92
Buildings	9,539,160 74	1,746,872 39	7,792,288 35
Machinery and equipment	22,821,876 84	5,384,299 35	17,437,577 49
Steam product and other pipe lines	12,010,694 30	2,838,433 73	9,172,260 57
Employee dwellings	213,716 24	25,202 26	188,513 98
Office furniture and equipment	167,927 35	39,440 75	128,486 60
Service automobiles and trucks	42,408 81	21,407 29	21,001 52
Security services and other special equipment	68,923 48	40,973 74	27,949 74
	49,044,427 29	11,727,400 89	37,317,026 40
<i>Add:</i>			
Construction camp, roads, sewers, etc.	119,692 78	75,386 87	44,305 91
Capital work orders in process	767,043 85		767,043 85
Totals	\$ 49,931,163 92	\$ 11,802,787 76	\$ 38,128,376 16

NOTE: Depreciation is chiefly computed on cost reduced by abnormal wartime costs of construction (shown on the Balance Sheet at March 31, 1946 as \$21,962,937.35). Therefore, the Balance Sheet valuation is overstated to the extent that abnormal wartime construction costs are included or the deduction for depreciation is based on less than original cost.

SCHEDULE "B"

Surplus Account

From Incorporation (February 13, 1942) to March 31, 1947

Net Profits (<i>deficit</i>), for the years ended:			
March 31, 1944	420,986 83		
Less—Adjustment in respect of materials received from and supplied to Rubber Reserve Company	84,824 59		
		536,111 74	
March 31, 1945		2,515,292 15	
March 31, 1946		2,594,148 50	
March 31, 1947 (Schedule "C")		3,832,931 30	
		8,606,260 21	
<i>Deduct:</i>			
Write-off of portion of administrative expenses capitalized during the period of plant construction commencing February 1942		967,685 30	
			7,638,574 91
<i>Add:</i>			
Reserves (provided at March 31, 1946) no longer required, in respect of:			
Estimated liability regarding outstanding letters of credit of \$12,656,915.54 for purchase of crude rubber		1,750,000 00	
Possible losses resulting from imported rubber operations, including depreciation of inventory values		1,024,541 54	
			2,774,541 54
			10,413,116 45
<i>Deduct:</i>			
Distribution of profits to the Government, including cost of capital assets acquired in the name of the Crown as authorized by Order in Council P.C. 4207 (1945) \$866,375.19		3,805,643 61	
Additional provision for depreciation of plant, equipment and other fixed assets		2,750,000 00	
			6,555,643 61
Surplus transferred to Balance Sheet.....			\$ 3,857,472 84

POLYMER CORPORATION LIMITED—Continued

Statement of Profit and Loss for the year ended March 31, 1947

Profit on Sales of Manufactured Products per Operating Statement (Schedule "D")	4,268,496 16	
Profit on Sales of Imported Rubber, per Trading Statement (Schedule "E")	238,058 61	
		4,506,554 77
Other Revenues:		
Recoveries from suppliers following contract renegotiations, and sundry duties	20,059 36	
Rental of equipment	26,250 00	
Cash discounts	14,933 71	
Miscellaneous	11,028 99	
		72,272 06
		4,578,826 83
Deduct:		
Selling and Administrative Expenses:		
Publicity and advertising	37,091 79	
Marketing allowances	142,375 61	
Salaries	142,155 47	
Travelling	35,826 59	
Telephone and telegraph	10,690 59	
Stationery and office supplies	3,102 91	
Insurance	7,862 67	
Bank charges	6,797 62	
Legal fees	6,625 00	
Audit fees	4,775 69	
Contributions to employees' benefit plans	79,726 90	
Depreciation and maintenance of employee dwellings, less rentals	11,366 72	
Miscellaneous	42,811 85	
		531,209 41
Less: Selling and administrative expenses estimated to be applicable to imported rubber operations, transferred to Trading Statement (Schedule "E")	160,000 00	
		371,209 41
Research and Development—salaries and expenses	374,686 12	
		745,895 53
Net Profit, transferred to Surplus Account		\$ 3,832,931 30

SCHEDULE "D"

POLYMER CORPORATION LIMITED—Continued

Manufactured Products

Operating Statement for the year ended March 31, 1947

Sales (less outward freight):			
GR-S		16,767,800	63
Butyl		5,044,636	98
Styrene		640,029	04
Steam, electricity and water.....		40,643	10
			<hr/>
			22,493,109 75
Cost of Sales:			
Inventories as at April 1, 1946:			
Work in process.....	656,907	88	
Finished manufactured rubber.....	361,287	40	
			<hr/>
		1,018,195	28
Materials used		4,692,229	04
Direct labour		1,146,630	09
Chemicals consumed		2,538,186	14
Steam, electricity and water produced from the Corporation's power plant and used in direct processing operations.....		2,326,001	36
Fuel for superheating.....		691,830	85
Plant overhead expenses (Schedule "F").....		3,373,452	32
Provision for depreciation and obsolescence of plant and equipment		2,762,637	26
Management fees of operating agencies.....		648,854	72
Royalties		363,520	05
			<hr/>
		19,561,537	11
Less inventories as at March 31, 1947:			
Work in process.....	663,197	69	
Finished manufactured rubber.....	673,725	83	
			<hr/>
		1,336,923	52
			<hr/>
			18,224,613 59
Operating Profit transferred to Statement of Profit and Loss (Schedule "C").....			<hr/>
			\$4,268,496 16

SCHEDULE "E"

Imported Rubber Operations

Trading Statement for the year ended March 31, 1947

Sales			8,149,879 66
Cost of Sales:			
Inventories as at April 1, 1946.....		1,331,184	06
Purchases		6,814,756	40
Warehousing charges		50,898	50
Inter-warehouse freight		30,350	34
			<hr/>
		8,227,189	30
Less: Write-down of natural rubber inventories during the year to estimated current laid-down cost.....	192,182	14	
Inventories as at March 31, 1947.....	61,585	75	
			<hr/>
		253,767	89
			<hr/>
			7,973,421 41
Trading Profit			<hr/>
			176,458 25
Deduct: Selling and administrative expenses estimated to be applicable to imported rubber operations, transferred from Statement of Profit and Loss (Schedule "C").....			<hr/>
			160,000 00
			<hr/>
			16,458 25
Add: Subsidies received in respect of imported rubber operations			<hr/>
			221,600 36
			<hr/>
Net Trading Profit transferred to Statement of Profit and Loss (Schedule "C")			<hr/>
			\$ 238,058 61

POLYMER CORPORATION LIMITED—*Concluded*

Plant Overhead Expenses for the year ended March 31, 1947

General indirect salaries and wages.....	1,249,881	58
Vacation wages	18,493	69
Repairs and maintenance—wages and expenses.....	1,300,463	37
Demolishing and remodelling buildings.....	52,891	02
Indirect materials and supplies.....	204,625	50
Steam, electricity and water used for indirect operations.....	27,091	90
Workmen's compensation insurance.....	27,548	15
Unemployment insurance	21,552	65
Shipping containers and supplies.....	258,390	93
Rental of tank cars.....	19,477	97
Travelling	22,896	64
Factory office supplies and expenses.....	52,205	40
Non-recurring expenses	37,825	26
Miscellaneous	80,108	26
Total, transferred to Operating Statement (Schedule "D").....	\$3,373,452	32

RESEARCH ENTERPRISES LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at October 31, 1947

ASSETS		LIABILITIES AND CAPITAL	
Cash at Bank.....	503,830 24	Liabilities	
Accounts Receivable:		Accounts payable and accrued charges.....	16,994 23
Department of Reconstruction and Supply.....	367,614 92	Capital	
Department of National Defence (Army).....	10,963 04	Shareholders—Capital Stock:	
Sundry.....	105,337 98	Authorized: 1,000 shares of no par value.	
		Issued: 22 shares, fully paid.....	22 00
		Government of Canada:	
		Reserve for adjustment of	
		interim billings—	
		Balance as at April 1, 1946...	8,461,285 09
		Add—Excess of interim bill-	
		ings over cost of goods	
		delivered during the	
		period, April 1 to October	
		31, 1946, per operating	
		statement (Schedule "A"):	749,443 46
			9,210,728 55
		Less—Excess of cash remit-	
		tances and contract termi-	
		nation charges over ad-	
		vancers received.....	8,239,998 60
			970,729 95
			970,751 95
			\$ 987,746 18

Note:

The assets (including Crown-owned capital assets previously in the Company's charge, and any amounts recoverable under contracts in process of re-negotiation) were taken over and the liabilities assumed by the Department of Reconstruction and Supply as from October 31, 1946, and the Company ceased to carry on business as of that date.

Approved on behalf of the Board.

W. E. PHILLIPS,

Director.

A. L. AINSWORTH,

Director.

I have examined the accounts of Research Enterprises Limited for the period April 1 to October 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at October 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,

Chartered Accountant.

RESEARCH ENTERPRISES LIMITED—Continued

Operating Statement for the period April 1 to October 31, 1946

Goods delivered, on the basis of interim billings.....		7,335,298 03
<i>Deduct:</i>		
Inventories of materials, general stores, work in process and finished goods as at April 1, 1946 (after deducting reserve for adjustments with respect to materials rendered surplus to requirements upon termination of production).....	4,742,248 83	
Materials purchased (including indirect project expenses, etc.).....	1,661,264 47	
Direct labour.....	84,195 66	
Factory overhead expenses (Schedule "A-1").....	649,134 47	
Administrative expenses (Schedule "A-2").....	169,359 05	
	<hr/>	7,306,202 48
<i>Less:</i>		
Cost of materials, general stores and work in process rendered surplus to requirements during the period by contract terminations.....	289,784 93	
	<hr/>	7,016,417 55
		<hr/>
		318,880 48
<i>Add or Deduct:</i>		
Credits received from suppliers, contract cost revisions and inventory adjustments (not practicable of allocation to specific projects) (net).....	542,179 49	
Balance of reserve for research and experimental services rendered by National Research Council.....	25,353 67	
Cash discounts.....	1,003 13	
Engineering and experimental, and administrative expenses incurred by Turbo Research Limited.....	137,973 31	
	<hr/>	430,562 98
Excess of interim billings over cost of goods delivered during the period, carried to reserve for adjustment of interim billings (Balance Sheet).....		\$ 749,443 46

SCHEDULE "A-1"

Factory Overhead Expenses for the period April 1 to October 31, 1946

Salaries and Wages—Supervisors and foremen.....	101,868 87
" " —Sub-foremen and group leaders.....	37,783 75
" " —General indirect.....	122,269 17
Vacation wages.....	30,098 12
Receiving, shipping and stores—wages, supplies and expenses.....	136,979 04
Maintenance of plant and equipment.....	39,515 40
Inspection and testing—wages.....	31,658 96
Heat, light, power and water.....	24,061 70
Cleaners and sweepers—wages.....	22,084 37
Rearrangement and moving.....	21,575 17
Operating supplies.....	19,301 90
Scrapped materials.....	19,027 14
Watchmen and guards—wages.....	16,487 63
Grants to municipality.....	9,703 69
Workmen's compensation insurance.....	3,790 31
Doctors' and nurses' salaries.....	3,040 07
Unemployment insurance.....	2,608 08
Travelling.....	2,142 29
Miscellaneous.....	5,138 81
Total per Operating Statement (Schedule "A").....	<hr/> <hr/> \$ 649,134 47

RESEARCH ENTERPRISES LIMITED—*Concluded*

Administrative Expenses for the period April 1 to October 31, 1946

Administrative and office salaries.....	129,776 18
Travelling.	7,148 53
Heat and light.....	5,928 42
Workmen's compensation insurance.....	3,563 64
Office maintenance and rearrangements.....	3,526 03
Audit fees.....	3,500 00
Telephone and telegraph.....	2,566 12
Legal fees.....	1,491 70
Unemployment insurance.....	1,024 05
Postage and excise.....	831 66
Miscellaneous.	10,002 72
Total per Operating Statement (Schedule "A").....	<u>\$ 169,359 05</u>

VETERANS HOUSING PROJECT (OTTAWA) LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at December 31, 1946

ASSETS		LIABILITIES AND CAPITAL	
Maintenance and Operating Inventories, as determined and certified by the Management, at cost		Liabilities:	
General supplies.....	1,263 25	Accrued Charges, municipal services rendered and privileges and facilities made available.....	1 17S 48
Maintenance truck—		Prepaid Rentals.....	4,995 30
Less: Reserve for renewal and replacement.....	255 60		
	<u>833 47</u>	Capital:	
Housing Project under Construction, at cost.....	2,096 72	Shareholders:—	
	<u>2,390,479 94</u>	Capital Stock:	
		Authorized: 1,000 shares of no par value.	
		Issued: 30 shares, fully paid.....	30 00
		Surplus:	
		Net Profit for the period April 1 to December 31, 1946, per Income and Expenditure Statement.....	41,540 09
		Deduct:	
		Deficit at April 1, 1946.....	2,407 15
			<u>39,132 94</u>
		Government of Canada—Advances.....	39,162 94
		Wartime Housing Limited—Advances.....	903 638 47
			<u>1,443,601 47</u>
			2,386,402 88
			<u>\$ 2,392,576 66</u>

Approved on behalf of the Board.

H. A. YOUNG,
*Director.*THOMAS GRAY,
Director.

I have examined the accounts of Veterans Housing Project (Ottawa) Limited for the period from April 1 to December 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,

Auditor General.

VETERANS HOUSING PROJECT (OTTAWA) LIMITED—*Continued*

Income and Expenditure Statement, for the period April 1 to December 31, 1946

Income		
Housing Rentals		63,601 42
Expenditure		
Administrative and Operating Expenses:		
Administrator's salary	2,350 00	
Staff salaries and wages.....	3,061 36	
Maintenance—wages and expenses.....	1,972 78	
Water	2,242 58	
Truck operating expenses.....	608 67	
Rent	200 00	
Telephone and telegraph.....	100 96	
Miscellaneous	286 31	
	10,822 66	
Municipal Services Rendered and Privileges and Facilities Made Available.....	11,238 67	
		22,061 33
Net Profit for the period.....		\$ 41,540 09

VETERANS HOUSING PROJECT (OTTAWA) LIMITED—*Concluded*
(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1947

ASSETS		CAPITAL	
Central Mortgage and Housing Corporation.....	39,418 54	Shareholders:—	
		Capital Stock:	
		Authorized: 1,000 shares of no par value.	
		Issued: 30 shares, fully paid.....	30 00
		Surplus:	
		Balance as at January 1, 1947.....	39,132 94
		Add—	
		Reserve for renewal and replacement of	
		maintenance truck, previously provided and	
		no longer required.....	255 60
			39,388 54
			\$ 39,418 54

Note:

The assets and liabilities shown on the Balance Sheet as at December 31, 1946, were assumed by Central Mortgage and Housing Corporation as at January 1, 1947, in accordance with Order in Council P.C. 396 of February 3, 1947.

Approved on behalf of the Board.

H. A. YOUNG,
Director.
H. C. LINKLETTER,
Director.

I have examined the accounts of Veterans Housing Project (Ottawa) Limited for the period from January 1 to March 31, 1947, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Company.

J. HOPKINSON,
Assistant Auditor General.

VETERANS HOUSING PROJECT (TORONTO) LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at December 31, 1946

ASSETS

Maintenance and Operating Inventories, as determined and certified by the Management, at cost:
 General Supplies..... 1,881 26
 Maintenance trucks..... 1,784 83
Less: Reserve for renewals and replacements..... 507 24

Housing Projects under Construction, at cost..... 3,158 85
 3,720,929 89

1,277 59

LIABILITIES AND CAPITAL

Liabilities
 Prepaid Rentals..... 4,201 00

Capital
 Shareholders:—

(Capital Stock:
 Authorized: 1,000 shares of no par value.
 Issued: 30 shares, fully paid..... 30 00

Surplus:
 Net Profit for the period April 1 to December 31, 1946 per Income and Expenditure Statement..... 98,948 20

Deduct:
 Deficit at April 1, 1946..... 97,998 31

Government of Canada—Advances..... 98,028 31
 Wartime Housing Limited—Advances..... 2,650,098 16
 971,761 27

3,719,887 74
 \$ 3,724,088 74

Approved on behalf of the Board.

H. A. YOUNG,
Director.

THOMAS GRAY,
Director.

I have examined the accounts of Veterans Housing Project (Toronto) Limited for the period from April 1 to December 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is a true and correct statement of the assets and liabilities of the Company as at December 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

VETERANS HOUSING PROJECT (TORONTO) LIMITED—Continued

Income and Expenditure Statement, for the period April 1 to December 31, 1946

Income		
Housing Rentals		149,499 37
Expenditure		
Administrative and Operating Expenses:		
Administrator's salary	2,080 00	
Staff salaries and wages.....	9,584 95	
Maintenance—wages and expenses.....	7,393 28	
Rent	978 55	
Truck operating expenses.....	694 58	
Telephone and telegraph.....	208 31	
Fuel, light and water.....	206 96	
Legal fees	107 00	
Miscellaneous	595 32	
	<hr/>	
	21,848 95	
Municipal Services Rendered and Privileges and Facilities Made Available.....	28,702 22	
	<hr/>	
		50,551 17
Net Profit for the period.....		<hr/>
		\$ 98,948 20

VETERANS HOUSING PROJECT (TORONTO) LIMITED—Concluded
(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1947

ASSET		CAPITAL
Central Mortgage and Housing Corporation.....	98,535 55	
		Shareholders:—
		Capital Stock:
		Authorized: 1,000 shares of no par value.....
		Issued: 30 shares, fully paid.....
		Surplus:
		Balance as at January 1, 1947.....
		Add—
		Reserve for renewals and replacements of
		maintenance trucks, previously provided and
		no longer required.....
		98,505 55
	\$ 98,535 55	\$ 98,535 55

30 00

97,998 31

507 24

98,505 55

\$ 98,535 55

NOTE:
The assets and liabilities shown on the Balance Sheet as at December 31, 1946, were assumed by Central Mortgage and Housing Corporation as at January 1, 1947, in accordance with Order in Council P.C. 396 of February 3, 1947.
Approved on behalf of the Board.

H. A. YOUNG,
Director.

H. C. LINKLETTER,
Director.

I have examined the accounts of Veterans Housing Project (Toronto) Limited for the period from January 1 to March 31, 1947, and have obtained all the information and explanations I may have required. In my opinion, the above Balance Sheet is properly drawn up so as to embody a true and correct statement of the state of the Company's affairs as at March 31, 1947, and I certify the truth of the information and the explanations given to me and as shown by the books of the Company.

J. HOPKINSON,
Assistant Auditor General.

WAR ASSETS CORPORATION

(INCORPORATED, WITHOUT SHARE CAPITAL, UNDER THE SURPLUS CROWN ASSETS ACT)

Balance Sheet as at March 31, 1947

GENERAL ACCOUNT

ASSETS

Cash on Hand and in Bank.....	16,213,852 65
<i>Deduct:</i> Cash in trust, per "Trust Account" hereunder.....	6,940,989 29
Dominion of Canada Bonds, held for account of Employees.....	348,850 00
<i>Deduct:</i> Employees' deposits applicable thereto.....	142,612 94
Portion of "Trust Accounts Receivable" retainable by the Corporation, as authorized under Section 15 (2b) of the Surplus Crown Assets Act.....	
Sundry Accounts Receivable.....	
Deferred Charges and Prepaid Expenses.....	
Land.....	

9,272,863 36

206,237 06

3,581,449 33

265,973 87

115,247 71

2,615 83

LIABILITIES AND CAPITAL

Liabilities	
Accounts Payable and Accrued Charges.....	6,306,557 78
Receiver General of Canada:	
Employees' Income Tax.....	110,019 44
Bank Loan (fully secured), re Dominion of Canada Bonds, acquired for account of employees.....	224,639 14
Capital	
The Government of Canada—Advances under Section 14 of the Surplus Crown Assets Act.....	1,085,000 00
Capital Surplus, transferred from the predecessor Corporation, in accordance with Section 19 (2) of the Surplus Crown Assets Act.....	250,000 00
Operating Surplus:	
As at March 31, 1946.....	1,253,909 30
<i>Add:</i> Excess of Income over Expenditure for the year, per Schedule "A".....	4,214,261 50
	5,468,170 80

6,641,216 36

6,803,170 80

\$13,444,387 16

RECEIVER GENERAL OF CANADA—TRUST ACCOUNT

Cash Required to be Deposited to the Credit of the Receiver General of Canada, in accordance with Section 15 (2) of the Surplus Crown Assets Act.....	6,940,989 29
Accounts Receivable:	
Current (including Canadian Government departments and companies \$14,613,836.39).....	21,893,652 55
Deferred.....	43,790,960 39
	65,684,612 94
<i>Deduct:</i> Portion retainable by the Corporation (as above).....	3,581,449 33
	62,103,163 61

Liabilities:

Customers' Advance Payments and Deposits.....	5,260,741 61
Accounts Payable and Accrued Charges.....	1,901 53
Guaranty Deposits given by Contractors.....	9,800 00
Net Equity in Trust Assets (including \$808,074.09 advanced for the purchase of facilities from the United States Government), per Schedule "B".....	5,272,443 14
	64,619,796 28

Facilities Purchased from the United States Government (at cost, less \$946,276.48 for facilities now sold).....	528,853 52
Deferred Charges, unamortized capital expenditure on multiple-tenancy property.....	319,233 00

\$69,802,239 42

Approved on behalf of the Board.

J. H. BERRY,
Director.

J. J. PERRAULT,
Director.

I have examined the accounts of War Assets Corporation for the year ended March 31, 1947, and have obtained all the information and explanations I have required. The procedures and practices of the Corporation were not of such a nature as to permit establishing by examination of records maintained that all assets received for disposal had been fully accounted for.

Subject to the foregoing and the fact that the value of surplus Crown assets held for disposal as reflected therein, the above Balance Sheet is, in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs, and of its Trust, as at March 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

WAR ASSETS CORPORATION—Continued

Statement of Income and Expenditure for the year ended March 31, 1947

Income		
Portion retainable by the Corporation:		
From net sales of surplus Crown assets of the Dominion of		
Canada (7½%)	13,719,514 02	
Other surplus assets	21,055 45	
	<hr/>	13,740,569 47
Miscellaneous revenue		2,572 08
		<hr/>
		13,743,141 55
Expenditure		
Administrative and office salaries	7,523,526 43	
Pension contributions	689 16	
Unemployment insurance	30,194 35	
Government employees' compensation insurance	15,623 39	
Death gratuities, employees	1,803 14	
Travelling	607,431 96	
Executive expenses (including travel expense \$3,197.07)	5,628 38	
Sundry administrative expenses	17,627 17	
Staff moving and living expenses	24,244 96	
Automobile expenses	46,854 32	
Local transportation	5,677 35	
Postage and excise stamps	85,508 04	
Telephones	189,842 75	
Telegrams	28,545 59	
Printing, stationery, office supplies, etc.	513,450 47	
Photographic supplies and expenses	10,711 57	
Subscriptions to publications	4,042 89	
Legal and audit fees	1,606 65	
Building operating expenses	113,961 69	
Building alterations and improvements (including alterations and improvements		
to Westmount Building \$25,006.97)	92,855 12	
Rent, heat, electricity and water	127,670 48	
Office furniture and fixtures	14,241 49	
Freight express and cartage	32,205 67	
Packing and shipping	7,415 68	
Advertising and publicity	3,046 48	
Miscellaneous	15,474 87	
	<hr/>	9,528,880 05
Excess of Income over Expenditure		<hr/>
		\$4,214,261 50

WAR ASSETS CORPORATION—*Concluded*

Statement of Government of Canada Net Equity in the Trust Assets for the year ended March 31, 1947

Net Equity in Trust Assets at April 1, 1946.....		70,876,566 52
Sales:		
Surplus Crown Assets of the Dominion of Canada.....	218,926,857 96*	
Deduct:		
Direct charges for—		
Costs, including finishing and assembling, applicable to partly manufactured vessels and other surplus.....	16,090 699 72	
Receiving, classifying and warehousing surplus.....	11,398 914 66	
Reconditioning clothing and other surplus goods.....	2,724,965 18	
Demolition and disposal of non-salvageable surplus.....	2,034,965 87	
Recovering salvageable material from ammunition and explosives.....	1,066,132 20	
Freight and handling.....	505,840 31	
Lease termination and property restoration expenses.....	404,238 89	
Miscellaneous (including agents, commissions, technical services and consulting fees).....	1,774,247 57	
	<hr/>	36,000,004 40
		<hr/>
		182,926,853 56
Deduct:		
Portion retainable by the Corporation (7½%) as authorized under Section 2 (b) of the Surplus Crown Assets Act, by Order in Council P.C. 1115 of March 31, 1947.....	13,719,514 02	
	<hr/>	169,207,339 54
		<hr/>
		240,083,906 06
Deduct:		
Remittances to the Receiver General of Canada for—		
Proceeds of Sales.....	174,891,572 27	
Reduction in advance for the purchase of facilities from the United States Government.....	557,225 91	
Loss on sale of United States facilities.....	15,311 60	
	<hr/>	175,464,109 78
		<hr/>
Net equity in Trust Assets at March 31, 1947, per Balance Sheet.....		\$ 64,619,796 28
		<hr/>

NOTE: *Includes rental revenue.

WAR SUPPLIES LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1947

ASSETS		LIABILITIES AND CAPITAL	
	\$ U.S.		\$ U.S.
Cash at Banks.....	6,393 75	Liabilities	
Accounts Receivable—United States Government (including \$2,965,736.43 estimated as the value of shipments made but not invoiced).....	10,832,567 03	Accounts Payable and Accrued Charges.....	299 24
Office Furniture and Equipment, at cost.....	2,011 79	Department of Reconstruction and Supply— Collection Account (Schedule "A").....	10,832,567 03
		Capital	
		Shareholders:—	
		Capital Stock:	
		Authorized: 1,000 shares of no par value.	
		Issued: 29 shares, fully paid and held in trust for His Majesty in right of Canada.....	29 00
		Government of Canada:	
		Advances.....	38,038 41
		Debit: Administrative expenses for the period April 1, 1946 to March 31, 1947 (Schedule "B").....	29,961 11
			8,077 30
			8,106 30
			10,840,972 57

NOTE:

The provisions of the agreement between the Company and certain agencies of the United States Government, regarding the limitation of profits, may entail refunds of amounts received and/or payment of amounts receivable by the Company. To March 31, 1947, interim refunds of \$40,000,000 and \$10,000,000 had been made, on the Company's behalf, to the War Department and Maritime Commission, respectively.

Approved on behalf of the Board.

F. G. ROUNTHWAITE,
Director.

E. C. GRUNDY,
Director.

I have examined the accounts of War Supplies Limited for the year ended March 31, 1947, and have obtained all the information and explanations I have required. In my opinion, subject to the fact that confirmation of amounts receivable were not obtained from the United States Government departments and agencies concerned, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,

Auditor General.

SCHEDULE "A"

WAR SUPPLIES LIMITED—*Concluded*

Department of Reconstruction and Supply—Collection Account for the year ended March 31, 1947

	<u>\$ U.S.</u>
Balance at April 1, 1946.....	32,262,296 55
Add: Shipments made during the year (including shipments not invoiced).....	8,742,802 88.
	<hr/> 41,005,099 43
Deduct: Collections during the year (deposited in the Bank of Canada for credit of the Receiver General of Canada).....	30,172,532 40
	<hr/> 10,832,567 03
Balance at March 31, 1947, per Balance Sheet.....	<hr/> <hr/>

SCHEDULE "B"

Administrative Expenses for the year ended March 31, 1947

Administrative Expenses	<u>\$ U.S.</u>
Salaries.	20,004 34
Travelling and living expenses.....	4,370 95
Telephone and telegraph.....	2,026 50
Rent.	1,681 32
Audit fees.....	504 02
Miscellaneous.	1,373 98
	<hr/>
Total applied against Government of Canada Advances.....	29,961 11
	<hr/> <hr/>

SCHEDULE "A"

WARTIME HOUSING LIMITED—Continued

Income and Expenditure Statement for the period April 1 to December 31, 1946

Income:

Housing Project Operating Profit, (Schedule "B").....	2,572,724 54
Other Income	
Profit from sale of construction materials to housing projects.....	28,879 52
Profit on disposal of automobiles and trucks.....	9,955 27
Interest on recoverable special project expenditures.....	22,391 23
Interest earned under agreements of sale.....	510 13
Miscellaneous.	814 91
	<hr/> 62,551 06

2,635,275 60

Expenditure:

Head Office Administrative Expenses:

Office salaries.....	352,739 44
Unemployment insurance.....	1,110 02
Travelling.	129,551 90
Office rent.....	14,959 46
Stationery and office supplies.....	30,945 65
Telephone and telegraph.....	28,900 88
Tenant relations.....	32,005 04
House sales expense.....	5,769 71
Inter-project equipment moving expenses.....	5,199 58
Legal fees.....	3,919 79
Audit fees.....	3,837 04
Miscellaneous.	12,107 69
	<hr/> 621,046 20

Net profit for the period.....
\$2,014,229 40

WARTIME HOUSING LIMITED—Continued
Housing Project Operating Statement for the period April 1 to December 31, 1946

SCHEDULE "B"

	Total	Anchorage, N.S.	Arvida, Jonquiere and Chicoutimi, P.Q.	Bramford, Ont.	Calgary, Alta.	Cap de la Madeleine, Lac a la Tortue Ste. Therese, P.Q.	Cartier- ville, P.Q.	Collings- wood, Ont.	Corrwall, Ont.	De Salaberry and Beaulieu, P.Q.
Housing Rentals.....	5,632,441 28	34,143 14	110,691 07	90,778 70	18,809 82	27,494 00	126,643 85	333,414 52	21,025 78	738,089 49
Deduct—										
Housing Project Operating Expenses—										
Administrators' salaries.....	110,540 66	1,837 08	2,700 30	2,475 00	2,230 00	1,387 08	2,250 00	1,575 00	1,425 00	2,025 00
Staff salaries and wages.....	215,889 10	1,080 00	3,150 00	4,064 79	4,249 30	5,714 66	6,695 07	1,958 20	3,408 02	3,408 02
Maintenance—wages and expenses.....	1,254,263 65	7,135 74	13,302 00	26,020 39	458 42	5,714 66	31,676 69	21,351 88	2,988 58	34,747 29
Unemployment insurance.....	4,855 53	54 09	89 82	84 31	39 11	21 00	138 70	82 71	12 22	190 26
Automobile and truck operating expenses (including provision for renewals and replacements).....	57,615 16	284 01	748 07	989 15	1,153 31	446 01	1,592 32	465 71	202 50	2,606 27
Office rent, light, power and water.....	28,039 86	228 00	405 00	697 50	315 06	135 00	202 00	202 00	41 50	465 00
Stationery and office supplies.....	94,436 91	2,801 67	1,541 04	44 18	30 05	50 36	20,654 35	56 42	127 23	127 23
Telephone and telegraph.....	2,594 71	12 00	42 80	27 83	139 15	30 00	38 97	20 72	8 17	24 70
Tenant relations.....	9,737 73	55 79	219 13	140 41	102 58	1 26	352 79	119 74	35 19	200 42
Legal fees.....	81,956 04	.....	2,359 70	2,390 53	.....	.....	3,872 79	2,153 08	.....	.....
Taxes.....	3,382 82	17 37	495 98	15 00	.....	.....	55 03	.....	.....	2 70
Miscellaneous.....	87,700 56	409 01	1,136 99	588 02	425 10	122 66	3,413 22	691 57	117 93	592 19
Total Operating Expenses.....	1,952,012 73	13,914 76	30,489 79	38,086 63	9,401 02	7,878 33	71,230 95	28,647 12	4,831 09	44,389 63
Deduct—										
Welfare Activities—										
Staff Houses (Cost of Operating Expenditures.....	3,081,428 55	20,228 38	80,201 34	52,692 07	9,408 80	19,615 67	55,412 90	4,767 40	16,194 69	28,699 81
Revenue.....	212,584 36	.....	.....	13,900 10	.....	.....	8,916 77	.....	.....	.....
Deficit (Surplus).....	200,598 79	.....	.....	17,188 35	.....	.....	10,865 35	.....	.....	.....
Caterias; Cost of Operating Expenditures.....	11,985 57	.....	.....	3,288 25	.....	.....	1,948 59	.....	.....	.....
Revenue.....	412,797 67	.....	.....	38,676 73	.....	.....	52,687 42	.....	.....	.....
Deficit (Surplus).....	415,218 70	.....	.....	33,241 06	.....	.....	52,687 42	.....	.....	.....
Total Deficit (Surplus) from Welfare Activities.....	2,421 03	.....	.....	5,435 07	.....	.....	.....	.....	.....	.....
Total Deficit (Surplus) from Welfare Activities.....	9,564 54	.....	.....	2,146 32	.....	.....	1,948 59	.....	.....	.....
Provision for—										
Municipal services rendered and privileges and facilities made available.....	3,071,894 01	20,228 38	80,201 34	50,545 25	9,408 80	19,615 67	57,361 40	4,767 40	16,194 69	28,699 81
Doubtful rentals receivable.....	491,970 70	3,046 50	11,767 00	8,258 02	1,845 67	2,340 00	3,184 31	2,992 50	1,925 65	3,033 22
Total of Provisions.....	7,198 77	59 47	2,278 05	124 00	.....	355 00	148 40	.....	.....	190 46
Total of Provisions.....	499,139 47	2,987 02	14,045 05	8,482 02	1,845 67	2,695 00	3,332 71	2,992 50	1,925 65	3,223 68
Housing Project Operating Profit.....	\$ 2,572,724 54	\$ 17,241 33	\$ 66,155 29	\$ 42,063 23	\$ 7,563 13	\$ 16,920 67	\$ 54,028 78	\$ 1,774 00	\$ 14,269 04	\$ 25,476 13

WARTIME HOUSING LIMITED—Continued

	Edmonton, Alta.	Esquimaux and Victoria, B.C.	Fort Erie, Ont.	Fort William and Port Arthur, Ont.	Galt and Preston, Ont.	Halifax, Dartmouth, and Eastern Passage and Liverpool, N.S.	Hamilton and Dundas, Ont.	Heseler, Ont.	Hull, P.O.	Kelowna, B.C.
Housing Rentals	164,480 00	116,323 67	56,886 24	114,756 38	16,288 51	375,618 42	384,469 75		107,412 67	20,497 82
<i>Deduct—</i>										
Housing Project Operating Expenses—										
Administrators' salaries	2,600 00	2,375 00	1,980 00	2,175 00	1,325 00	3,083 20	2,700 00		2,095 00	1,125 00
Staff salaries and wages	5,006 00	4,839 38	2,340 00	7,738 38	17,081 72	17,081 72	17,321 22		5,404 18	
Maintenance—wages and expenses	9,359 97	22,077 93	22,859 51	45,918 81	4,912 26	77,560 00	77,332 80		20,693 40	43 71
Unemployment insurance	86 38	103 57	60 32	151 84	9 96	479 88	276 15		125 38	
Automobile and truck operating expenses (including provision for renewals and replacements)	2,069 40	819 83	615 46	2,240 42	342 00	2,542 51	3,879 96		1,339 75	85 87
Office rent	771 00	405 00	198 00	866 00	114 00	2,539 66	1,305 77		450 00	
Heat, light, power and water	110 63	96 70	74 84	174 20	57 39	297 24	297 24		14,684 64	
Stationery and office supplies	169 90	111 03	70 61	96 07	4 80	143 10	39 92		15 21	32 23
Telephone and telegraph	188 28	298 15	55 01	243 55	51 27	6,599 95	518 16		119 27	59 29
Travel		3,749 61		2,627 10		6,599 95	7,891 50		2,173 32	
Legal fees		296 65		14 65		250 00	4 00			
Miscellaneous	1,657 57	1,251 78	403 48	1,622 13	152 62	6,159 67	4,581 38		629 00	78 01
Total Operating Expenses	22,219 22	36,514 93	28,657 36	63,887 50	6,912 00	115,161 52	116,068 19		55,539 31	1,424 11
	142,260 78	79,838 74	28,228 68	50,868 82	9,376 51	260,456 90	208,401 56		51,833 36	19,073 71
<i>Deduct—</i>										
Welfare Activities—										
Staff Houses, Cost of Operating										
Expenditures		3,093 79	1,446 36	3,065 28		8,005 49	129,692 74		14,827 18	
Revenue		4,336 64		1,497 25		11,411 19	136,769 58		8,594 90	
Deficit (Surplus)		1,242 85	1,446 36	1,568 03		2,805 70	7,076 79		6,292 28	
Cafeterias, Cost of Operating										
Expenditures		701 14				28,054 78	247,488 22		28,699 76	
Revenue						21,240 37	267,497 55		27,033 01	
Deficit (Surplus)		701 14				6,814 41	80,439 13		1,066 75	
Total Deficit (Surplus) from Welfare activities										
		541 71	1,446 36	1,568 03		4,908 71	87,515 99		7,359 03	
	142,260 78	80,380 45	26,782 32	49,300 79	9,376 51	286,448 19	285,917 48		51,833 36	19,073 71
<i>Deduct—</i>										
Provision for—										
Municipal services rendered and privileges and facilities made available	32,353 71	9,640 65	5,072 92	10,536 77	1,439 65	31,044 85	34,967 01		7,906 01	1,880 67
Doubtful rentals receivable		308 95		15 25	26 60	378 03	62 10		64 50	
Total of Provisions	32,353 71	9,949 60	5,072 92	10,552 02	1,463 15	31,422 88	34,729 14		8,000 51	1,880 67
Housing Project Operating Profit (Loss)	\$109,907 07	\$70,430 83	\$21,709 40	\$38,748 77	\$7,913 36	\$225,025 31	\$261,188 34	\$7,359 03	\$46,792 85	\$17,103 01

WARTIME HOUSING LIMITED—Continued

SCHEDULE "B"

	Kingsston, Ont.	London and Ingersoll, Ont.	Long Branch and Malton, Ont.	Monroton, N.B.	Montreal, Pointe aux Trembles, Montreal, St. Paul Terrebonne, P.Q.	Morse Jaw, Sask.	New Glasgow, N.S.	Niagara Falls, Ont.	Ottawa and Pickering, Ont.	Oshawa and Pickering, Ont.
Housing Rentals	73,909 99	28,488 00	97,476 38	49,718 63	130,072 91	38,245 41	31,345 48	57,385 85	21,727 36	167,418 24
<i>Deduct—</i>										
Housing Project Operating Expenses—										
Administrators' salaries	2,025 00	700 00	2,700 00	2,100 00	2,925 00	2,175 00	1,810 00	1,827 08	1,225 00	2,250 00
Staff salaries and wages	2,445 78	998 33	3,982 74	2,060 07	11,102 23	1,922 94	1,326 00	2,762 06	2,762 06	2,762 06
Maintenance wages and expenses	10,004 42	1,015 49	27,957 81	6,211 04	9,097 92	7,195 78	6,249 61	49,400 48	8,902 63	28,994 93
Unemployment insurance	32 13	23 38	78 93	52 60	136 10	37 04	47 31	66 29	12 82	146 82
Automobile and truck operating expenses (including provision for renewals and replacements)	940 04	250 63	1,001 99	688 35	3,074 39	669 42	262 28	557 34	179 10	1,034 93
Office rent	288 00	265 00	488 00	495 00	1,177 34	450 00	202 50	380 00	540 00	540 00
Heat, light, power and water	90 25	86	4,075 35	13,396 77	728 34	36 86	855 34	80 45	12 00	10,919 14
Stationery and office supplies	32 22	12 70	28	32 83	109 24	66 43	47 67	49 69	3 62	21 69
Telephone and telegraph	164 22	93 10	349 94	115 03	589 76	112 24	73 77	84 30	30 76	261 32
Tenant relations	2,032 96		4,508 39	2,236 88			1,596 74	2,164 65	3,062 21	3,062 21
Legal fees			41 15				154 15	151 71	27 01	10 00
Miscellaneous	1,312 76	233 44	5,888 33	1,580 57	2,560 27	587 04	600 96	751 13	228 13	20,365 24
Total Operating Expenses	19,283 18	3,502 93	51,675 91	28,969 14	32,100 58	13,252 25	13,226 27	58,375 15	10,621 07	73,221 33
<i>Deduct—</i>										
Welfare Activities—										
Staff Houses, Cost of Operating	54,926 81	24,895 07	45,800 47	20,749 49	97,972 33	24,993 16	18,319 21	989 36	11,106 29	92,196 91
Expenditures										
Revenue										
Deficit (Surplus)										
Cafeterias, Cost of Operating										
Expenditures										
Revenue										
Deficit (Surplus)										
Total Deficit (Surplus) from Welfare activities	54,926 81	24,895 07	45,800 47	20,749 49	97,972 33	24,993 16	18,319 21	989 36	11,106 29	92,196 91
<i>Deduct—</i>										
Provisions for—										
Municipal services rendered and privileges and facilities made available	6,616 44	2,636 33	10,318 93	2,338 41	11,686 63	3,459 65	2,790 00	5,198 71	1,933 00	8,167 21
Doubtful rentals receivable		15 00	43 50		30 00		130 48	216 06	126 51	39 73
Total of Provisions	6,616 44	2,651 33	10,275 43	2,338 41	11,716 63	3,459 65	2,920 48	5,357 40	2,074 81	8,127 29
Housing Project Operating Profit (Loss)	\$ 48,010 37	\$ 22,243 74	\$ 35,625 04	\$ 18,391 08	\$ 86,255 70	\$ 21,533 51	\$ 15,308 72	\$ 6,374 79	\$ 9,021 98	\$ 81,699 22

WARTIME HOUSING LIMITED—Continued

	Parry Sound and Nobel, Ont.	Pentticon, B.C.	Peter- borough, Ont.	Pictou, N.S.	Prince Rupert, B.C.	Quebec and Jamon, P.Q.	Renfrew, Ont.	Regina, Sask.	St. Cath- arines and Montith, Ont.	Saint John, N.B.
Housing Rentals.....	34,435 05	16,406 11	149,407 02	90,231 96	101,554 10	80,926 74	17,596 72	36,011 91	180,027 47	70,760 24
<i>Deduct—</i>										
Housing Project Operating Expenses—										
Administrations.....	1,800 00	1,125 00		2,565 00	2,373 40	2,200 00	1,425 00	2,125 00	2,700 00	2,175 00
Staff salaries and wages.....	1,575 00		5,566 06	3,949 04	5,006 98	3,763 88		2,369 00	6,658 15	3,140 85
Maintenance—wages and expenses.....	9,047 79	4 19	40,089 67	23,600 66	61,828 82	43,297 79	6,887 28	1,015 83	84,253 99	12,895 79
Unemployment insurance.....	45 19	10 50	80 18	89 40	125 18	113 84	1 15	33 45	184 71	89 91
Automobile and truck operating expenses (includ- ing provision for renewals and replacements).....	909 36	49 86	931 00	729 40	1,718 82	991 21	151 19	871 59	1,295 46	1,271 30
Office rent.....	315 00		996 00	589 50	540 00	408 00		315 00	1,730 00	302 30
Heat, light, power and water.....	1,654 25		102 21	1,850 76	763 30	5,090 94		52 50	1,750 12	8,490 43
Stationery and office supplies.....	21 39	18 86	60 24	59 94	113 86	27 56	3 35	22 50	75 12	10 33
Telephone and telegraph.....	195 20	12 15	108 72	98 22	341 25	102 08	8 39	78 89	245 71	177 99
Tenant relations.....			2,386 35	2,040 57	2,885 04	1,835 04			4,491 59	
Legal fees.....	20 24		142 67	47 80	138 95	58 36		5 09	145 40	30 80
Miscellaneous.....	1,014 64	37 52	1,546 80	1,943 39	1,022 15	1,071 88	78 12	441 56	1,977 67	994 79
Total Operating Expenses.....	16,598 06	1,258 08	52,010 50	37,163 38	70,857 67	59,094 92	8,554 11	7,491 33	104,693 08	24,774 89
<i>Deduct—</i>										
Welfare Activities—										
Staff Houses, Cost of Operating	17,836 99	15,148 03	97,396 52	53,068 58	24,406 43	21,921 82	8,972 31	23,520 58	75,404 39	15,985 44
Expenditures.....										
Revenue.....					5,746 31					
Deficit (Surplus).....					528 86					
Total Deficit (Surplus) from Welfare activ- ities.....					6,005 17					
Cafeterias, Cost of Operating										
Expenditures.....										
Revenue.....										
Deficit (Surplus).....										
Total Deficit (Surplus) from Welfare activ- ities.....										
<i>Deduct—</i>										
Provisions for—										
Municipal services rendered and privileges and										
facilities made available.....	2,501 83	1,513 93	12,553 66	8,130 05	10,327 63	6,647 47	1,587 08	3,487 39	15,172 62	6,019 18
Doubtful rentals receivable.....	345 00		68 76		284 95	12 97	28 32		93 00	62 44
Total of Provisions.....	2,846 83	1,513 93	12,622 42	8,130 05	10,612 58	6,660 44	1,585 76	3,487 39	15,205 65	6,111 62
Housing Project Operating Profit.....	\$ 14,990 16	\$13,634 10	\$84,774 10	\$44,938 53	\$ 7,878 68	\$15,261 38	\$ 7,413 56	\$25,063 19	\$80,168 77	\$29,873 87

WARTIME HOUSING LIMITED—Continued

SCHEDULE "B"

	Saskatoon and Sutherland, Sask.	Sault Ste. Marie, Ont.	Sorel, P.Q.	Sarnia and Wallaceburg, Ont.	Toronto, Ont.	Vancouver, North Vancouver and Sea Island, B.C.	Welland, Ont.	Winnipeg, St. Boniface, St. James and Transcona, Man.	Windsor and Tilbury, Ont.	Sundry
Housing Rentals	35,980 92	57,324 17	97,705 63	116,083 12	33,615 53	380,145 70	164,360 28	140,226 16	512,344 90	129,123 73
<i>Debit—</i>										
Housing Project Operating Expenses—										
Administrators' salaries	2,250 00	2,250 00	2,250 00	2,175 00	520 00	2,550 00	2,700 00	2,312 50	2,909 57	14,985 25
Staff salaries and wages	2,238 75	1,680 73	7,346 75	3,794 00	1,922 21	18,491 38	6,172 38	8,945 36	13,345 36	712 37
Maintenance—wages and expenses	981 78	14,373 18	11,048 14	25,132 91	2,882 73	90,358 89	87,358 91	2,781 08	120,630 35	27,267 10
Unemployment insurance	31 27	41 17	139 35	84 73	10 38	362 28	198 68	113 40	389 80	60 60
Automobile and truck operating expenses (including provision for renewals and replacements)	938 17	839 33	1,225 23	1,077 47	347 28	3,720 29	908 41	2,355 12	4,327 10	1,644 35
Office rent	198 00	375 00	801 67	492 00	218 42	2,717 50	945 00	858 80	2,100 00	535 00
Heat, light, power and water	84 85	936 79	936 79	176 08	.....	4,609 84	113 65	113 08	274 10	1,970 78
Stationery and office supplies	46 34	59 13	51 89	111 36	8 03	535 95	119 38	213 08	472 61	350 35
Telephone and telegraph	90 05	65 36	317 96	234 59	42 76	1,091 64	133 66	290 78	433 61	268 32
Tenant relations	.....	34 10	11 00	.....	.....	6,142 10	3,970 24	.....	8,374 36	.....
Legal fees	.....	723 82	694 01	1,461 96	84 17	6,363 17	1,235 24	1,220 80	1,354 83	1,052 74
Miscellaneous	180 35	.....	.....	.....	.....	.....	.....	.....	6,791 82	.....
Total Operating Expenses	6,954 71	20,526 67	24,812 79	34,740 10	5,745 98	137,041 04	102,513 88	19,917 41	161,625 54	48,906 86
<i>Debit—</i>										
Welfare Activities—										
Staff Houses, Cost of Operating	20,026 21	36,797 50	72,892 84	81,345 02	27,869 57	243,104 66	62,446 40	121,008 75	350,719 06	80,216 89
Expenditures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Revenue	.....	.....	12,274 67	2,254 08	.....	1,059 37	7,702 22	.....	.....	.....
.....	.....	.....	617 61	.....	.....	.....	9,636 82	.....	.....	.....
Deficit (Surplus)	.....	.....	11,657 06	2,254 08	.....	1,059 37	1,934 60	.....	.....	.....
Cafeterias, Cost of Operating	.....	.....	3,030 69	.....	.....	54 23	13,404 70	.....	.....	.....
Expenditures	.....	.....	1,247 01	.....	.....	.....	11,241 88	.....	.....	.....
Revenue	.....	.....	1,783 68	.....	.....	54 23	2,162 82	.....	.....	.....
Deficit (Surplus)	.....	.....	13,440 74	2,254 08	.....	1,113 60	298 22	.....	.....	.....
Total Deficit (Surplus) from Welfare activities	20,026 21	36,797 50	59,452 10	79,090 94	27,869 57	241,991 06	62,218 18	121,008 75	350,719 06	80,216 89
<i>Debit—</i>										
Provisions for—										
Municipal services rendered and privileges and facilities made available	3,200 07	5,207 32	13,458 80	20,146 99	2,083 50	65,773 63	14,867 42	13,745 17	44,067 27	12,306 63
Doubtful rentals receivable	.....	48 95	18 00	238 75	.....	84 47	434 10	.....	1,125 18	367 55
Total of Provisions	3,200 07	5,316 27	13,476 80	20,385 74	2,083 50	65,858 40	15,301 51	13,745 17	45,192 55	12,309 21
Housing Project Operating Profit	\$25,766 14	\$31,481 23	\$45,975 30	\$58,705 20	\$24,880 07	\$176,132 06	\$46,916 67	\$107,263 28	\$305,266 51	\$67,916 68

WARTIME HOUSING LIMITED—Continued

Recoverable Expenditures on Special Projects

Project	Balance as at April 1, 1946	Expended (Refunded) during the period April 1 to December 31, 1946	Recovered during the period April 1 to December 31, 1946	Balance as at December 31, 1946	Recoverable from
Brantford, Ont.— Costs due to re-allocation of building sites.....		115 17		115 17	The Municipality.
Cartierville, P.Q.— Installation of electrical services.....	18,397 71			18,397 71	Montreal Light Heat and Power Consoli- dated
Chalk River, Ont.— Cost of moving houses from various locations.....	147,603 60	113,341 10	142,080 00	118,864 70	Defence Industries Lim- ited.
Dartmouth, N.S.— Development for additional water supply.....	134,197 26	530 73		134,727 99	The Municipality
Edmonton, Alta.— Installation of connecting water and sewer services.....	3,189 48	3,189 48			The Municipality
Esquimalt, B.C.— Extension of electrical distribution system.....	3,729 34		919 74	2,809 60	British Columbia Elec- tric Railway Com- pany Limited
Frankford, Ont.— Construction of housing accommoda- tion.....	210,930 92		27,512 73	183,418 19	Bata Shoe Company of Canada Limited
Halifax, N.S.— Installation of electrical services.....	14,605 00		7,360 00	7,245 00	Nova Scotia Light and Power Company
Construction and installation of water and sewer mains and services, etc.....	191,667 50	6,132 12		197,799 62	The Municipality
Construction of dining hall.....	708 79	708 79			Department of Trans- port
Acquisition of land.....	7,512 04	7,779 80		15,291 84	The Municipality
Lachine, P.Q.— Conversion of certain buildings for use as emergency shelters.....		321 75		321 75	Central Mortgage and Housing Corporation
Lethbridge, Alta.— Cost of fill and grading.....	4,500 00			4,500 00	The Municipality
Montreal, P.Q.— Cost of moving houses from various localities.....	77,802 40	56,509 70		134,312 10	Department of Recon- struction and Supply
Conversion of certain buildings for use as emergency shelters.....		13,501 33		13,501 33	Central Mortgage and Housing Corporation
Moose Jaw, Sask.— Installation of sidewalks.....	2,200 00	2,200 00			The Municipality.
North Vancouver, B.C.— Extension of electrical distribution system.....	17,057 39			17,057 39	British Columbia Elec- tric Railway Com- pany Limited
Orillia, Ont.— Acquisition of land.....	1,698 08		543 00	1,155 08	The Municipality
Ottawa, Ont.— Cost of moving houses from Arvida to Ottawa.....		671 11		671 11	Department of Recon- struction and Supply
Prince Rupert, B.C.— Extension of power lines.....	10,973 18	706 48	958 08	10,721 58	North British Colum- bia Power Company Limited

WARTIME HOUSING LIMITED—Continued

Recoverable Expenditures on Special Projects—Concluded

Project	Balance as at April 1, 1946	Expended (Refunded) during the period April 1 to December 31, 1946	Recovered during the period April 1 to December 31, 1946	Balance as at December 31, 1946	Recoverable from
Renfrew, Ont.— Extension of street lighting distribution system.....	699 91		136 17	563 74	Hydro-Electric Power Commission of Ren- frew
Sarnia, Ont.— Cost of expropriating land.....	25 00			25 00	The Municipality
Demolition of surplus buildings.....		53,307 75		53,307 75	War Assets Corporation
Sea Island, B.C.— Extension of electrical distribution system.....	10,666 95		2,630 56	8,036 39	British Columbia Elec- tric Railway Com- pany Limited
Sorel, P.Q.— Development for additional water supply.....	80,000 02		6,666 66	73,333 36	The Municipality
Toronto, Ont.— Construction of housing accomoda- tion.....	230,740 54		13,333 36	217,407 18	The Municipality
Victoria, B.C.— Extension of electrical distribution system.....	1,776 25		155 12	1,621 13	British Columbia Elec- tric Railway Com- pany Limited
Totals.....	\$ 1,170,681 36	\$ 246,818 77	\$ 202,295 42	\$1,215,204 71	

SCHEDULE "D"

Housing Projects as at December 31, 1946

Project	Total	Land	Land Improvements	Buildings	Equipment, Furnishings, etc.
Amherst, N.S.....	445,752 20	5,328 50	65,632 74	363,122 94	11,668 02
Arvida, P.Q.....	1,162,159 00		107,403 00	1,029,232 40	25,523 60
Beauharnois, P.Q.....	438,433 13	22,575 00	92,811 37	315,768 77	7,277 99
Brampton, Ont.....	238,497 83	50 00	568 72	236,536 33	1,342 78
Brandon, Man.....	217,948 61	101 00	3,400 98	214,200 29	246 34
Brantford, Ont.....	1,915,749 80	11,947 81	248,018 45	1,622,707 52	33,076 02
Brownsburg, P.Q.....	407,344 65	13,063 00	56,808 67	335,055 88	2,417 10
Calgary, Alta.....	1,379,484 24	1,800 00	61,453 93	1,288,605 77	27,624 54
Cap de la Madeleine, P.Q.....	327,070 42	14,351 24	43,321 47	264,478 87	4,918 84
Carleton Place, Ont.....	4,591 97			4,591 97	
Cartierville, P.Q.....	1,968,398 79	73,630 90	385,992 05	1,454,867 13	53,908 71
Chalk River, Ont.....	584,447 84			569,050 24	15,397 60
Chicoutimi, P.Q.....	415,139 33	100 00	76,723 38	332,707 89	5,608 06
Cobourg, Ont.....	94,085 00		6,102 70	87,298 37	683 93
Collingwood, Ont.....	508,280 48	2,520 00	119,692 61	375,408 86	10,659 01
Cornwall, Ont.....	521,731 65	3,800 00	43,871 15	467,465 57	6,594 93
Cumberland, B.C.....	57,877 39			57,877 39	
De Salaberry, P.Q.....	867,316 24	9,168 00	115,235 62	728,489 19	14,423 43
Dundas, Ont.....	285,213 52	9,048 00	50,718 31	218,790 48	6,656 73
Edmonton, Alta.....	2,948,855 25	1,103 75	244,737 33	2,656,487 01	46,527 16
Elmira, Ont.....	171,662 17		250 00	169,937 93	1,474 24
Esquimalt, B.C.....	949,377 93	730 00	260,590 69	678,260 13	9,797 11
Fort Erie, Ont.....	706,624 15	377 00	136,003 18	554,471 11	15,772 86
Fort Garry, Man.....	102,260 02	25 00	5,458 60	95,771 76	1,004 66
Fort William, Ont.....	1,278,961 46	1,100 00	123,011 44	1,143,032 63	11,817 39
Fredericton, N.B.....	47,728 30			47,703 93	24 37
Galt, Ont.....	130,612 23		11,326 05	116,001 48	3,284 70

WARTIME HOUSING LIMITED—Continued

Housing Projects as at December 31, 1946—Continued

Project	Total	Land	Land Improvements	Buildings	Equipment, Furnishings, etc.
Georgetown, Ont.	178,227 59	48 00	384 73	176,879 14	915 72
Geraldton, Ont.	467,215 41		225 00	461,652 32	5,338 09
Goderich, Ont.	178,641 25	50 00	427 97	177,393 42	1,625 80
Guelph, Ont.	200,147 42	50 00	5,339 87	193,436 64	1,320 91
Halifax, N.S.	6,454,225 37	143,243 65	1,356,687 60	4,878,309 37	75,984 75
Hamilton, Ont.	6,139,044 58	208,941 57	915,503 36	4,749,883 56	264,716 09
Hull, P.Q.	1,829,467 91	200 00	188,526 66	1,611,866 45	28,874 80
Ingersoll, Ont.	123,625 90	36 00	5,406 96	117,379 48	803 46
Jonquiere, P.Q.	388,789 79		57,106 86	325,113 05	6,569 88
Kamloops, B.C.	448,672 84	113 00	4,538 37	441,079 69	2,941 78
Kelowna, B.C.	375,338 22		8,025 73	364,237 02	3,075 47
Kimberley, B.C.	248,093 92			247,431 42	662 50
Kingston, Ont.	1,164,943 88	31,967 07	314,174 94	800,916 42	17,885 45
Kirkland Lake, Ont.	264,875 79		1,849 15	262,411 59	615 05
La Tuque, P.Q.	278,078 02	11,986 71	38,780 57	224,139 98	3,170 76
Lac la Poutre, P.Q.	52,219 47	2,900 00	6,594 98	41,930 40	794 09
Launzon, P.Q.	421,431 16	7,117 99	77,827 12	330,464 09	6,021 96
Leamington, Ont.	112,780 88			112,780 48	0 40
Lethbridge, Alta.	310,841 37	100 00	10,669 17	296,325 72	3,746 48
Lindsay, Ont.	225,250 10		1,547 23	221,987 86	1,715 01
Listowel, Ont.	219,901 50		4,976 65	212,816 16	2,108 69
Liverpool, N.S.	239,334 46	7,121 19	73,661 94	155,304 65	3,246 68
London, Ont.	895,672 70	154 00	15,863 87	872,998 06	6,656 77
Long Branch, Ont.	783,634 38	946 59	135,584 67	632,010 18	15,092 94
Longueuil, P.Q.	25,000 46			25,000 46	
Malton, Ont.	687,602 96	19,875 00	163,137 62	488,361 17	16,229 17
Medicine Hat, Alta.	456 85		456 85		
Midland, Ont.	144,890 33	1,730 00	16,803 17	122,826 66	3,530 50
Moncton, N.B.	1,669,424 00	12,325 00	425,088 14	1,208,816 50	23,194 36
Montreal, P.Q.	4,043,654 76	300 00	82,768 67	3,914,999 62	45,586 47
Moose Jaw, Sask.	1,036,694 84	301 00	93,093 83	926,919 58	16,380 43
Nelson, B.C.	106,127 27			105,597 27	530 00
New Glasgow, N.S.	387,472 65	2,000 00	73,532 80	305,681 60	8,258 25
Niagara Falls, Ont.	1,169,051 70	9,600 00	156,706 94	979,386 50	23,358 26
North Battleford, Sask.	112,123 10		4,436 64	107,275 52	410 94
North Bay, Ont.	267,748 00		1,660 73	263,373 53	2,713 74
Oakville, Ont.	206,216 87		827 00	204,462 34	927 53
Orillia, Ont.	389,289 28	5,113 00	103,490 00	274,155 07	6,531 21
Oshawa, Ont.	429,339 15	75 00	18,663 11	402,212 57	8,388 47
Owen Sound, Ont.	237,877 37		5,860 12	229,555 21	2,462 04
Parry Sound, Ont.	704,955 61	5,407 50	249,465 62	436,489 92	13,592 57
Penetanguishene, Ont.	111,528 34		1,678 65	108,895 77	953 92
Penticton, B.C.	408,338 86		12,083 83	393,150 56	3,104 47
Peterboro, Ont.	2,259,580 58	55,302 00	438,342 52	1,723,008 56	42,927 50
Pickering, Ont.	1,835,617 91	33,535 00	355,828 01	1,404,168 22	42,086 68
Pictou, N.S.	1,410,679 58	18,491 50	310,674 84	1,054,773 65	20,739 59
Pointe aux Trembles, P.Q.	126,460 67		6,625 10	118,473 26	1,362 31
Portage la Prairie, Man.	261,987 56		1,250 00	260,480 23	257 33
Port Alberni, B.C.	75,950 90			75,436 15	514 75
Port Arthur, Ont.	559,050 38		43,078 37	507,518 80	8,453 21
Port Hope, Ont.	210,973 44	50 00	755 00	208,873 57	1,294 87
Preston, Ont.	291,765 48	149 00	26,806 36	262,811 66	1,998 46
Prince Albert, Sask.	420,216 53	50 00	24,104 77	393,589 00	2,472 76
Prince Rupert, B.C.	1,782,825 47	11,873 53	407,174 55	1,338,570 69	25,206 70
Quebec, P.Q.	801,548 06	78,195 00	108,004 02	602,969 84	12,379 20
Regina, Sask.	1,304,939 24	887 50	50,756 63	1,235,989 98	17,305 13
Renfrew, Ont.	484,920 77	2,221 00	41,902 45	432,627 27	8,170 05
Rock Island, P.Q.	200,980 68	3,000 00	53,969 39	141,661 90	2,349 39
Rossland, B.C.	232,501 68		327 32	231,511 86	662 50
St. Boniface, Man.	439,744 63	125 00	16,877 91	420,878 57	1,863 15
St. Catharines, Ont.	2,622,835 87	55,615 91	455,155 28	2,054,518 58	57,546 10
St. James, Man.	344,404 43	50 00	21,150 26	322,063 09	1,141 08
Saint John, N.B.	1,745,300 38	29,259 00	180,060 92	1,505,749 51	30,230 95
St. Mary's, Ont.	137,619 66		2,649 89	133,822 82	1,146 95
St. Paul l'Ermite, P.Q.	181,682 05	21,805 97	31,899 84	124,442 88	3,533 36
Ste. Therese, P.Q.	392,602 72	3,625 00	86,605 21	295,484 00	6,888 51
Sarnia, Ont.	1,783,558 17	1,587 50	151,409 05	1,617,895 92	12,665 70

WARTIME HOUSING LIMITED—Continued
Housing Projects as at December 31, 1946—Concluded

Project	Total	Land	Land Improvements	Buildings	Equipment, Furnishings, etc.
Saskatoon, Sask.	1,219,410 25	800 00	95,237 79	1,109,132 06	14,240 40
Sault Ste. Marie, Ont.	1,000,964 62	1,085 00	181,520 87	806,570 23	11,788 52
Sea Island, B.C.	1,142,690 74	92,780 49	245,998 12	793,040 53	10,871 60
Sherbrooke, P.Q.	375,202 69	75 00	5,073 65	367,705 72	2,348 32
Smiths Falls, Ont.	403,802 91		25,044 57	373,885 17	4,873 17
Sorel, P.Q.	1,675,322 41	25,385 30	285,195 21	1,376,341 94	11,600 04
Stratford, Ont.	151,812 61		1,438 05	148,753 45	1,621 11
Sutherland, Sask.	136,422 93	30 00	12,826 63	123,261 88	304 42
Tilbury, Ont.	154,867 29	35 00	131 10	153,261 12	1,440 07
Timmins, Ont.	438,910 84		11,193 70	424,953 42	2,763 72
Toronto, Ont.	629,207 03	150 00	19,285 76	599,722 22	10,049 05
Transcona, Man.	298,762 06	50 00	20,139 31	277,494 68	1,078 04
Vancouver, B.C.	6,353,453 92	20,074 60	675,781 70	5,603,120 66	54,476 96
Victoria, B.C.	1,070,003 15	150 00	83,037 55	981,751 98	5,063 62
Wallaceburg, Ont.	177,695 34	5,087 50	44,081 80	124,754 25	3,771 79
Waterloo, P.Q.	98,178 28	4,760 00	18,751 94	73,092 88	1,573 46
Weiland, Ont.	2,534,850 17	47,000 00	594,259 93	1,848,601 81	44,988 43
Weyburn, Sask.	95,294 82		4,007 00	91,073 49	214 33
Windsor, Ont.	6,898,186 99	2,641 00	680,911 50	6,066,872 93	147,761 56
Winnipeg, Man.	3,037,046 22	700 00	238,228 36	2,798,321 96	19,795 90
Woodstock, Ont.	107,452 62	2,000 00	21,557 59	81,608 71	2,286 32
Yorkton, Sask.	243,009 04		15,905 71	226,724 81	378 52
Woodsheds	1,197,627 95			1,197,627 95	
Totals	\$101,681,771 63	\$1,161,148 27	\$12,986,749 18	\$85,946,822 70	\$ 1,587,051 48

NOTES:

1. Equipment, furnishings, etc.—

(a) As overages and shortages have developed through the transfer of equipment etc. from one project to another and for other reasons, the foregoing statement should be regarded as subject to adjustment to conform with actual physical inventories.

(b) At Sorel, Que., the value of equipment, furnishings, etc. on hand is understated above by \$19,319.77, since it is shown as \$11,600.04 whereas the Company's records show that there is equipment on hand at that location of \$7,719.73.

2. Land improvements—The \$427.97 in respect of land improvements at Goderich, Ont. represents the unspent balance of a contribution of \$1,500.00, by the Municipality, towards the cost of fill required for the project.

3. Title to property—By the operating agreement of April 17, 1941, between His Majesty and Wartime Housing Limited, All real and personal property purchased or otherwise acquired or received by the Company shall at all times be and remain the absolute property of His Majesty until sold or otherwise disposed of and the proceeds of any such sale or any such disposition thereof shall likewise be and remain the absolute property of His Majesty. Title to all real estate acquired by the Company shall be taken in the name of His Majesty.

WARTIME HOUSING LIMITED—Continued
(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1947

ASSETS		LIABILITIES AND CAPITAL	
Cash in Bank.....	1,490,589 26	Liabilities	
Accounts Receivable—		Accounts Payable.....	393,768 58
Contractors.....	179,022 48	Contractors' Holdbacks.....	2,445,859 76
Central Mortgage and Housing Corporation.....	1,280 30		<u>2,839,628 34</u>
Advances to Contractors.....	180,302 78	Capital	
Inventory of Construction Materials, as determined and certified by the management, at cost.....	287,614 25	Shareholders:—	
Housing Projects under Construction, at cost (Schedule "A").....	548,650 07	Capital Stock:	
	59,717,011 08	Authorized: 1,000 shares of no par value.	
		Issued: 30 shares fully paid.....	30 00
		Surplus:	
		Balance as at January 1, 1947.....	11,308,992 11
		Add—	
		Reserve for renewals and replacements of automobiles and trucks previously provided and no longer required....	60,449 71
			<u>11,369,441 82</u>
			11,369 471 82
		Government of Canada—Advances.....	48,015,067 28
			<u>59,384,539 10</u>
			<u>\$62,224,167 44</u>

Notes:
With the exception of certain funds in bank, uncompleted housing projects, construction materials on hand, and other related assets and liabilities as indicated above, the assets and liabilities shown on the Balance Sheet as at December 31, 1946, were assumed by Central Mortgage and Housing Corporation as at January 1, 1947, in accordance with an agreement approved by Order in Council P.C. 396 of February 3, 1947.
Approved on behalf of the Board.

H. A. YOUNG,

Director.

H. C. LINKLETTER,

Director.

I have examined the accounts of Wartime Housing Limited for the period January 1 to March 31, 1947, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Company.

J. HOPKINSON,

Assistant Auditor General.

WARTIME HOUSING LIMITED—Continued

Housing Projects Under Construction as at March 31, 1947

Project	Total	Land	Land Improvements	Buildings	Equipment, Furnishings, etc.
Brampton, Ont.	285,124 51	50 00	2,009 81	281,337 64	1,727 06
Brandon, Man.	305,792 55	101 00	5,583 35	296,049 15	4,059 05
Brantford, Ont.	554,678 48	145 00	777 35	548,877 71	4,878 42
Brownsville, P.Q.	410,372 51	13,063 00	56,808 67	338,083 74	2,417 10
Calgary, Alta.	1,664,103 47	1,800 00	81,039 39	1,546,232 92	35,011 16
Carleton Place, Ont.	93,748 09	25 00	3 90	93,362 62	356 57
Chalk River, Ont.	702,016 88		305 45	686,313 83	15,397 60
Cobourg, Ont.	95,198 65		6,106 60	88,408 12	683 93
Cornwall, Ont.	349,874 36	77 00	5,934 78	341,174 71	2,687 87
Cumberland, B.C.	121,580 22			121,368 22	212 00
De Salaberry, P.Q.	894,436 84	9,168 00	115,235 62	755,609 79	14,423 43
Edmonton, Alta.	651,645 53	553 75	45,620 94	580,426 20	25,044 64
Elmira, Ont.	201,322 63		350 00	199,466 65	1,505 98
Fort Garry, Man.	102,260 02	25 00	5,458 60	95,771 76	1,004 66
Fort William, Ont.	431,915 98	1,100 00	37,306 96	390,659 43	2,849 59
Fredericton, N.B.	234,091 33		250 00	233,704 22	137 11
Georgetown, Ont.	263,844 03	48 00	384 73	261,071 48	2,339 82
Geraldton, Ont.	540,328 59		1,888 10	533,000 78	5,439 71
Goderich, Ont.	219,096 35	50 00	427 97	217,253 85	2,220 47
Guelph, Ont.	211,775 85	50 00	6,101 30	204,152 03	1,472 52
Halifax, N.S.	6,801,204 86	167,375 77	1,533,527 68	5,021,788 43	78,512 98
Hull, P.Q.	784,493 11		13,852 81	761,356 94	9,283 36
Ingersoll, Ont.	149,360 33	36 00	6,806 56	141,415 04	1,102 73
Kamloops, B.C.	543,781 74	113 00	9,333 77	531,393 19	2,941 78
Kelowna, B.C.	375,342 51		8,025 73	364,237 02	3,079 76
Kimberley, B.C.	480,916 35			480,253 85	662 50
Kingston, Ont.	1,193,422 23	33,967 07	314,174 94	827,394 77	17,885 45
Kirkland Lake, Ont.	395,526 82		1,849 15	391,072 92	2,604 75
Lachine, P.Q.	19,696 75			19,696 75	
Leamington, Ont.	226,115 43			224,413 85	1,701 58
Lethbridge, Alta.	395,938 72	201 00	15,542 80	367,716 43	12,478 49
Lindsay, Ont.	235,387 12		1,547 23	232,124 88	1,715 01
Listowel and Palmerston, Ont.	281,448 32		5,135 05	274,139 68	2,173 59
London, Ont.	589,630 76	50 00	5,767 06	581,411 20	2,402 50
Long Branch, Ont.	146,409 71	25 00	2,325 40	143,060 29	999 02
Longueuil, P.Q.	25,279 44			25,279 44	
Medicine Hat, Alta.	16,868 25		456 85	10,782 08	5,629 32
Moncton, N.B.	1,850,105 37	12,325 00	425,773 44	1,385,205 45	26,801 48
Montreal, P.Q.	4,707,893 51	428 00	120,664 04	4,536,926 63	49,874 84
Mouse Jaw, Sask.	600,533 74	201 00	48,436 96	538,973 50	12,922 28
Nelson, B.C.	183,285 69			182,755 69	530 00
Niagara Falls, Ont.	467,614 88	100 00	9,738 24	454,311 05	3,465 59
North Battleford, Sask.	186,630 77	50 00	4,436 64	178,388 59	3,755 54
North Bay, Ont.	335,615 15		1,660 73	331,631 73	2,322 69
Oakville, Ont.	261,735 55	50 00	1,627 14	258,694 68	1,363 73
Ottawa, Ont.	2,599,112 27	117,702 20	40,632 11	2,433,664 47	7,113 49
Penetanguishene, Ont.	140,218 54		1,678 65	137,344 86	1,195 03
Parry Sound and Nobel, Ont.	726,114 00	5,343 22	249,742 97	457,673 93	13,353 88
Penticton, B.C.	408,583 35		12,083 83	393,395 05	3,104 47
Peterborough, Ont.	427,293 57	82 00	9,725 63	413,823 78	3,662 16
Portage la Prairie, Man.	361,013 80		1,250 00	356,450 21	3,313 59
Port Alberni, B.C.	195,382 19			194,867 44	514 75
Port Arthur, Ont.	426,621 46	50 00	35,053 91	386,260 82	5,257 73
Port Hope, Ont.	221,762 19	50 00	1,627 55	218,154 68	1,929 96
Preston, Ont.	319,775 91	149 00	27,863 28	289,300 51	2,463 12
Prince Albert, Sask.	463,318 61	100 00	25,101 84	432,363 91	5,752 86
Regina, Sask.	1,431,782 19	934 50	53,083 36	1,352,245 61	25,518 72
Renfrew, Ont.	242,383 40		7,185 70	231,867 79	3,810 91
Rossland, B.C.	353,424 47		327 32	351,582 17	1,514 98
St. Boniface, Man.	509,926 24	125 00	18,088 23	487,477 56	4,235 45
St. Catharines, Ont.	381,603 57		15,964 35	363,171 26	2,467 96
St. James, Man.	400,172 81	50 00	40,987 51	355,745 50	3,389 80
Saint John, N.B.	1,834,932 70	29,259 00	180,060 92	1,600,551 87	25,060 91
St. Mary's, Ont.	137,282 72		2,649 89	133,484 38	1,148 45
St. Theresa, P.Q.	392,602 72	3,625 00	86,605 21	295,484 00	6,888 51

WARTIME HOUSING LIMITED—Concluded

Housing Projects Under Construction as at March 31, 1947—Concluded

Project	Total	Land	Land Improvements	Buildings	Equipment, Furnishings, etc.
Sarnia, Ont.....	845,601 22	200 00	38,800 32	797,826 87	8,774 03
Saskatoon, Sask.....	1,391,503 91	800 00	95,237 79	1,268,441 96	27,024 16
Sault Ste. Marie Ont.....	404,735 44	.....	58,088 64	342,357 88	4,288 92
Sherbrooke, P.Q.....	397,235 15	75 00	5,073 65	389,738 18	2,348 32
Smiths Falls, Ont.....	462,122 97	150 00	25,234 77	431,677 90	5,060 30
Stratford, Ont.....	202,250 20	.....	2,082 05	198,443 91	1,724 24
Sutherland, Sask.....	138,698 89	30 00	12,826 63	123,261 88	2,580 38
Tilbury, Ont.....	202,632 12	35 00	1,230 60	199,681 28	1,685 24
Timmins, Ont.....	530,974 05	100 00	11,472 70	515,075 92	4,325 43
Toronto, Ont.....	3,752,221 82	118,108 00	118,587 28	3,503,144 91	12,381 63
Transcona, Man.....	312,981 78	75 00	20,749 34	289,285 73	2,871 71
Vancouver, B.C.....	3,917,852 14	100 00	71,474 29	3,815,612 78	30,665 07
Victoria, B.C.....	650,386 08	.....	5,434 19	643,866 46	1,085 43
Weyburn, Sask.....	114,211 58	.....	4,007 00	108,071 03	2,133 55
Wheatley, Ont.....	18,240 39	.....	.....	18,240 39	.....
Windsor, Ont.....	776,359 21	.....	2,200 00	767,137 61	7,021 60
Winnipeg, Man.....	3,745,408 37	950 00	241,465 86	3,472,416 77	30,575 74
Yorkton, Sask.....	292,842 07	.....	28,665 81	259,268 98	4,907 28
Totals.....	\$59,717,011 08	\$519,270 51	\$4,453,784 98	\$54,104,728 17	\$ 639,227 42

NOTES:

1. Land Improvements—The \$427.97 in respect of land improvements at Goderich, Ont. represents the unspent balance of a contribution of \$1,500.00, by the municipality, towards the cost of fill required for the project.
2. Title to property—By the operating agreement of April 17, 1941, between His Majesty and Wartime Housing Limited, All real and personal property purchased or otherwise acquired or received by the Company shall at all times be and remain the absolute property of His Majesty until sold or otherwise disposed of and the proceeds of any such sale or any such disposition thereof shall likewise be and remain the absolute property of His Majesty. Title all real estate acquired by the Company shall be taken in the name of His Majesty.

WARTIME SHIPBUILDING LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1947

(GENERAL ACCOUNT)

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	3,311 51	Liabilities	
Advances and Deposits.....	378 66	Accounts Payable.....	763 80
Office Furniture and Equipment, at cost.....	22,101 80	Receiver General of Canada, Employees' Income Tax.....	1,671 42
			2,435 22
		Capital	
		Shareholders—Capital Stock:	
		Authorized: 1,000 shares, no par value.	
		Issued: 37 shares, fully paid.....	37 00
		Government of Canada, Department of Reconstruction and Supply: Advances.....	273,397 16
		Deduct:	
		Administrative expenses for the year ended March 31, 1947 (Schedule "A").....	250,077 41
			23,319 75
	\$ 25,791 97		23,356 75

(SHIPBUILDING TRUST ACCOUNT)

Cash in Bank.....	153,229 26	Accounts Payable:	
Accounts Receivable:		Shipbuilders.....	3,783,841 49
Manufacturers of component parts, re contract renegotiation, price finalization, etc.....	6,404,304 93	Manufacturers of component parts.....	178,766 85
Sundry.....	2,013 21	Park Steamship Co. Ltd.....	92,934 00
		Department of National Revenue.....	1,367 64
Advances to Shipbuilders.....	6,406,318 14		
	553,734 02	War Assets Corporation—Advance.....	4,056,909 98
		Government of Canada, Department of Reconstruction and Supply—Advances (Schedule "B").....	8,860 69
	\$ 7,113,281 42		3,047,510 75
			\$ 7,113,281 42

Approved on behalf of the Board.

D. B. CARSWELL,
Director.D. J. O. MEYERS,
Director.

I have examined the accounts of Wartime Shipbuilding Limited for the year ended March 31, 1947, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,

Auditor General.

SCHEDULE "A"

WARTIME SHIPBUILDING LIMITED—*Concluded*

Statement of Administrative Expenses, for the year ended March 31, 1947

Salaries	193,467 15
Travelling	11,300 53
Telephone and telegraph	7,536 68
Rent, light and water	10,320 85
Office supplies and expenses	2,262 91
Blue-printing and draughting supplies	2,808 18
Express, postage and excise	1,340 23
Audit fees	2,125 00
Unemployment insurance	443 65
Office repairs and maintenance	537 20
Repatriation of U.K. technical personnel	11,816 90
Bank overdraft interest	4,517 54
Miscellaneous	1,600 59
Total	<u>\$ 250,077 41</u>

SCHEDULE "B"

Shipbuilding Trust Account

Government of Canada

Department of Reconstruction and Supply—Advance Account from Inception to March 31, 1947

Advances (net)		1,099,145,753 05
<i>Deduct:</i>		
Cost of construction as ascertained to date		
Ships	993,367,337 04	
Ship conversions	22,502,091 17	
	<u>1,015,869,428 21</u>	
Contract termination expense in respect of un-		
completed ships; shipbuilders' and manufacturers'		
claims	50,683,236 08	
Ships and materials declared surplus—		
Construction contracts completed on behalf of		
War Assets Corporation, cost to March 31, 1947	23,438,309 21	
Supplies purchased for free issue to shipyards,		
declared surplus following contract terminations	5,697,303 70	
	<u>29,135,612 91</u>	
Shutdown expenses at Crown-owned shipyards	409,965 10	
	<u>1,096,098,242 30</u>	
Balance as at March 31, 1947, per Balance Sheet		<u>\$ 3,047,510 75</u>

Appendix 3

DOMINION ARSENAL, QUEBEC, QUE.

Balance Sheet as at November 30, 1946*

ASSETS		LIABILITIES	
Fixed—		Dominion Government—	
Land, Buildings, Machinery and Equipment, etc.	29,806,950 70	Advances (Net)	42,597,026 65
Current		Less: Deficit—	
Accounts Receivable	15,893 01	Balance as at March 31, 1946	2,391,497 90
Inventories		Deduct: Net Profit for eight month period	171 73
Materials and Supplies	3,117,279 05	ending November 30, 1946	
Work in Progress	2,337,879 73		2,391,326 17
Finished Goods	1,650,534 67	And: Net Debits applicable to previous years	42,377 01
	7,105,693 45		2,433,703 18
	7,121,586 46	Add: Standby and Conversion Expenses for	
		eight month period ending November 30,	
		1946	1,059,369 57
			3,493,072 75
		Add: Termination Account—	
		Balance as at March 31, 1946	5,401,540 25
		Add: Charges for eight month	
		period ending November 30,	
		1946	254,982 82
			5,656,523 07
		Deduct: Adjustment appli-	
		cable to prior year	3,481,106 33
			2,175,416 74
			5,668,489 49
			\$36,928,537 16

* Of War Expenditures only.

Notes:

1. The "Dominion Government—Advances (Net)" include transfers of Fixed Assets from the Department of National Defence (Army) and Transport in the amounts of \$6,852,370.05 and \$2,242,957.71 respectively.
2. As of December 1, 1946, the Fixed Assets in amount of \$29,806,950.70 were transferred on charge to Canadian Arsenals Limited, and the inventories valued at \$7,105,693.45, were turned over to the company on a "no charge basis".

DOMINION ARSENAL, QUEBEC, QUE.—*Concluded*

Operating Statement for Eight Month Period ending November 30, 1946

Sales at Billing Prices			4,209 55
<i>Deduct—</i>			
Inventories of Work in Progress and Finished			
Goods as at April 1, 1946	658,514 50		
Adjustment of Previous year:			
Finished Goods	1,615,829 05		
Work in Progress	1,865,277 28	3,481,106 33	
			4,139,620 83
Direct Expenses—			
Labour	176,284 62		
Raw Material	131,381 06		
			607,665 68
Indirect Expenses—			
Labour	58,662 11		
Materials and Supplies	839 29		
Office Shop Salaries	22,053 06		
			81,554 46
General Maintenance—			
Other Labour	154,677 46		
Materials and Supplies	95,838 22		
Other Expenses	16,175 06		
			266,690 74
Administration—			
Head Office Expenses Absorbed	114 50		
Salaries and Wages of Staff	118,935 16		
Travelling Expenses	5,283 56		
Materials and Supplies	10,907 70		
Unemployment Insurance	1,022 56		
			136,263 48
			5,231,795 19
<i>Less—</i>			
Transferred to Conversion and Standby			
Expenses	1,059,369 57		
Losses due to termination	179,973 40		
Inventories, Work in Progress and Finished			
Goods as at November 30, 1946	3,988,414 40		
			5,227,757 37
			4,037 82
Net Profit for Period			\$ 171 73

1946-47
PUBLIC ACCOUNTS

PART II
W

ROYAL CANADIAN MOUNTED POLICE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

ROYAL CANADIAN MOUNTED POLICE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	8,604,309 06	Ordinary	1,270,960 97
Demobilization and Reconversion	1,895,780 31	Special Receipts	36,099 71
	<u>\$ 10,500,089 37</u>		<u>\$ 1,307,060 68</u>

Receipts and Disbursements—Open Accounts

[9] Floating Debt	2 49
[10] Deposit and Trust Accounts (Dr.)	8,894 75
[11] Insurance, Pension and Guaranty Accounts	80,266 72
[12] Deferred Credits	39,906 91
	<u>\$ 31,467 55</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page W-12.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Privileges, Licences and Permits	171 00	828 50
B Proceeds from Sales	4,577 59	2,016 85
C Services and Service Fees	1,168,542 64	1,062,004 66
D Refunds of Expenditure	29,901 86	36,192 19
E Miscellaneous	67,767 88	65,412 99
Total Ordinary	1,270,960 97	1,166,455 19
Special Receipts—		
F Refunds of Previous Years' War and Demobilization Expenditures	505 31	116 81
G Miscellaneous War, Demobilization and Reconversion Revenues	35,594 40	39,565 36
Grand Total	<u>\$1,307,060 68</u>	<u>\$1,206,137 36</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Rentals	171 00
B Proceeds from Sales: Seven cars and 2 motorcycles, \$3,757.90; sundries, \$819.69	4,577 59
C Services and Service Fees:	

Repayment for police services:

(Amounts represent payment for twelve-month period to date shown unless otherwise stated)

Provinces:

Nova Scotia—November 30, 1946	128,808 22
Prince Edward Island—May 31, 1947	29,166 67
New Brunswick—March 31, 1947	101,833 33
Manitoba—March 31, 1947	175,000 00
Saskatchewan—March 31, 1947	275,000 00
Alberta—March 31, 1947	255,000 00

Municipalities:

Prince Edward Island	
Souris—May 14, 1947	1,000 00
New Brunswick	
Campbellton—March 14, 1947	7,000 00
Chatham—May 31, 1947	4,000 00
Dalhousie—June 30, 1947	3,000 00
Newcastle—6 m. to December 14, 1946	2,000 00
St. Stephen—February 28, 1947	4,000 00
Shediac—July 14, 1947	1,197 26
Sussex—June 30, 1947	3,000 00

Manitoba

Beausejour—May 31, 1947	1,000 00
Carberry—April 30, 1947	800 00
Carman—August 31, 1947	2,000 00
Dauphin—December 31, 1946	5,000 00
Emerson—December 31, 1946	1,000 00
Flin Flon—September 30, 1947	6,000 00
Gimli—October 31, 1946	1,000 00
Grand Beach—June 15-September 15, 1946	275 00
Killarney—January 31, 1947	1,120 00
Melita—May 31, 1947	1,000 00
Minnedosa—December 31, 1947	1,000 00
Portage la Prairie—January 31, 1947	7,000 00
Russell—April 30, 1947	1,000 00
Selkirk—December 31, 1946	4,000 00
Tuxedo—June 30, 1947	2,000 00
Victoria Beach—May 4-September 15, 1946	275 00
Virden—March 31, 1947	2,000 00
Winnipeg Beach—June 30, 1947	2,500 00
Extras—May 14 to June 30, 1946	67 81

Saskatchewan

Assiniboia—May 31, 1947	1,000 00
Biggar—May 31, 1947	1,800 00
Canora—April 17, 1947	2,000 00
Delisle—December 31, 1947	1,000 00
Foam Lake—June 30, 1947	500 00
Gravelbourg—May 31, 1947	800 00
Herbert—May 31, 1947	800 00
Humboldt—May 31, 1947	1,500 00
Indian Head—March 31, 1947	1,000 00
Kamsack—December 31, 1947	3,000 00
Extras—7 m. to December 31, 1946	583 33
Kindersley—May 31, 1947	1,679 45
Lloydminster—June 30, 1947	2,000 00
Maple Creek—May 31, 1947	800 00
Meadow Lake—6 m. to April 30, 1947	1,000 00
Melfort—May 31, 1947	1,500 00
Melville—December 31, 1946	3,550 00
North Battleford—6 m. to April 30, 1947	3,000 00

Saskatchewan—Concluded

Outlook—6 m. to November 30, 1946	250 00
Radville—August 31, 1947	800 00
Rosetown—August 31, 1947	2,000 00
Rosthern—May 31, 1947	800 00
Tisdale—December 31, 1947	1,000 00
Watrous—May 31, 1947	1,000 00
Weyburn—March 31, 1947	4,000 00
Wilkie—May 31, 1947	800 00
Yorkton—March 31, 1947	5,500 00

Alberta

Brooks—February 28, 1947	1,000 00
Camrose—June 30, 1947	4,000 00
Extras—2 m. to June 30, 1946	166 67
Claresholm—June 30, 1947	2,000 00
Drumheller—June 30, 1947	4,000 00
Gleichen—May 31, 1947	500 00
Grande Prairie—June 30, 1947	2,000 00
High River—August 31, 1947	3,000 00
Extras—July 6 to August 31, 1946	156 16
Innisfail—10 m. to April 30, 1947	833 33
MacLeod—March 31, 1947	2,000 00
Nanton—May 31, 1947	1,000 00
Okotoks—June 30, 1947	1,000 00
Olds—February 28, 1947	1,000 00
Peace River—June 30, 1947	1,000 00
Red Deer—March 31, 1947	5,250 00
St. Albert—April 30, 1947	1,000 00
St. Paul—March 31, 1947	1,000 00
Three Hills—June 30, 1947	1,000 00
Vegreville—April 30, 1947	2,000 00
Vermilion—June 30, 1947	1,000 00
Wetaskiwin—June 30, 1947	3,000 00

Department of National Defence—Naval Services—

For guarding H.M.C. dockyards, August 13, 1946, to March 31, 1947	57,062 60
Sundries	854 31

1,168,529 14

Rental of tents	13 50
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1,168,542 64

As authorized by individual Orders in Council, agreements were entered into with several provinces whereby the Royal Canadian Mounted Police undertook the policing of these provinces. P.C. 286 of February 9, 1939, authorized the Commissioner under the authority of the Minister to enter into agreements with municipalities for policing thereof. The provinces and municipalities concerned are detailed above, with payments made by them during 1946-47 for such services.

D Refunds of Previous Years' Expenditures:

Return of empty oil containers	4,309 54
Refund of provincial gasoline tax	4,732 41
Repayment by Provinces for various investigations	1,944 42
Damage to police cars deducted from pay of members of the Force	2,878 03
Repayment for services rendered other Departments in the previous fiscal year	12,579 53
Sundries	3,457 93

29,901 86

E Miscellaneous:

Contributions transferred from Royal Canadian Mounted Police Provincial Pension Fund	42,661 05
Officers' Pension Fund:	
Abatements from Pay	14,407 37
Abatements from Pensions	2,284 92
	16,692 29

ROYAL CANADIAN MOUNTED POLICE

W-5

Purchases of Discharge	7,200 00	
Fines and Forfeitures:		
Canada Temperance Act	200 00	
Criminal Code of Canada	705 00	
Seized Money	259 54	
Sundries	50 00	1,214 54
		67,767 85

The amount of \$42,661.05 represents the transfer from the Royal Canadian Mounted Police Provincial Pension Fund (see page W-13) of certain pension contributions of members of the Force who were former members of Provincial Police Services and have retired from the Force on pension during the present fiscal year.

Total Ordinary 1,270,960 97

Special Receipts:

F Refund of Previous Years' War and Demobilization Expenditures	505 31
G Miscellaneous War, Demobilization and Reconversion Revenues:	
Fines and Forfeitures:	
Foreign Exchange Control Board Regulations	34,406 03
Defence of Canada Regulations	953 85
Sundries	234 52
	35,594 40
Grand Total	\$1,307,060 68

Certified correct.

S. T. WOOD,
Commissioner,
Royal Canadian Mounted Police.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
W-6	348	General Administration.....	266,379 00	239,146 51	220,043 52
W-7	349	*Land Services.....	9,120,703 94	6,754,570 37	6,424,068 80
	854				
W-9	Stat.	Exchequer Court Awards—			
		Exchequer Court Act, c. 34, R.S.....	566 81	566 81	369 71
W-9	350	*Marine Services.....	1,402,953 00	746,351 68	
W-10	351	*Aviation Services.....	425,202 00	81,581 18	
	855				
W-10	352	Grant to the Chief Constables' Association of Canada.....	500 00	500 00	500 00
PENSIONS AND OTHER BENEFITS					
W-10	353	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty.....	12,990 00	12,852 90	10,207 94
W-10	354	*Pensions to families of members of the Mounted Police who have lost their lives while on duty.	8,264 86	7,649 20	8,264 28
W-11	355	Pension to Basil Burke Currie.....	684 20	684 12	684 12
W-11	Stat.	Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S.....	760,406 29	760,406 29	619,151 93
		Expenditures: from Appropriations not required for 1946-47.....			320 00
		Total Ordinary.....	11,998,650 10	8,604,309 06	7,283,610 30
DEMOBILIZATION AND RECONVERSION					
W-11	613	To provide for Increased Activities of the Force.	2,599,728 00	1,895,780 31	4,775,387 80
		Grand Total.....	\$14,598,378 10	\$10,500,089 37	\$12,058,998 10

* Complete title is shown in the following details.

Vote 348 General Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	56,619 00	56,619 00	51,837 77
Other Pay-list Items	3,135 00	3,135 00	2,988 08
A Pay	125,594 00	125,594 00	124,206 16
B Housing and Quarters	14,100 00	14,100 00	1,946 52
Clothing and Equipment	4,935 00	4,935 00	2,472 87
Medical Services	500 00	500 00	
C Travelling Expenses and Transportation	5,000 00	5,000 00	3,376 26
D Allowances, including Billeting, Messing and Provisions	56,496 00	56,496 00	52,318 85
	<u>\$ 266,379 00</u>	<u>\$ 266,379 00</u>	<u>\$ 239,146 51</u>

As of March 31, 1947, there were 26 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements. A. J. Anderson, \$3,180; M. H. Arnoni, \$3,300*; G. T. Hann, \$5,400; J. A. Lynch, \$3,900; E. A. Ranger, \$2,640*; A. H. Steadman, \$2,400; A. H. Tremblay, \$2,640; W. Wright, \$2,580.

A Rates of pay are authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S. as amended. The strength of the General Administration in the various commissioned and non-commissioned ranks as at March 31, 1947, was as follows: 1 commissioner, 1 deputy commissioner, 2 superintendents, 6 inspectors, 7 staff sergeants, 22 sergeants and 23 corporals.

As of March 31, 1947, or at dates of separation (shown in parentheses) the officers were in receipt of the following annual rates of pay. S. T. Wood, commissioner, \$10,456.25; G. J. Archer, \$2,796.25; R. Bettaney, \$3,576.25; K. Duncan, \$4,056.25 (Nov. 1); H. A. R. Gagnon, \$6,500; A. Goodman, \$2,996.25; J. Leopold, \$2,796.25; F. J. Mead, \$6,500 (Mar. 1); A. W. Parsons, \$2,596.25; C. E. Rivett-Carnac, \$3,576.25; D. C. Saul, \$3,376.25 (Sept. 1); J. F. Thrasher, \$2,996.25; R. W. Wonnacott, \$2,596.25.

Extra war duties pay authorized by P.C. 131/692, of March 1, 1946, was incorporated in the basic pay rates as of October 1, 1946, under authority of P.C. 223/4317, of October 18, 1946.

B This allotment provides for the costs of electric light, electric power and fuel for private quarters of officers and also rent for private quarters of officers who live in leased apartments and houses.

C G. T. Hann received travelling expenses of \$475.82. Travelling expenses of M. Johansson are included under Department of Finance, Vote 72.

D Expenditures represent payment of allowances to members of the Force as authorized by the Governor in Council under the Royal Canadian Mounted Police Act, c. 160, R.S., as amended.

Under P.C. 50/2766 of November 4, 1938, and amendments thereto, allowances may be granted to members of the Force in lieu of quarters, fuel, rations, light, etc., or of all of them where they cannot be provided by the Force, and where such allowances are deemed to be an economy in the public interest or where the requirements of the service will be best served by granting them.

Allowances are in no case to exceed the cost of services which the Government would otherwise have to provide, nor the following maxima: (a) general living allowance (in lieu of quarters, rations, fuel and light combined): officers at rates as authorized by the Minister; non-commissioned officers and constables, married, \$2.25 per diem, single, \$1.50 per diem; (b) ration allowances: all ranks—married, \$1.20 per diem, single, 60 cents per diem; (c) meal allowance: officers at rates as authorized by the Minister; non-commissioned officers and constables \$1.20 per diem.

The Minister may grant other allowances as may be required in the public interest, and as may be deemed advisable from time to time. In special circumstances, such allowances have been granted to officers of the Force as authorized by the Minister. Generally, they consist of rent allowances to officers who own their houses, also general living allowances at rates governed by prevailing conditions in localities in which the officers are stationed for duty.

P.C. 128/2936 of November 19, 1934, as amended by P.C. 109/2420 of September 17, 1936, authorizes retiring allowances in lieu of quarters, rations, fuel and light to officers of the Force whilst on retiring leave pending pension. The rates by rank of these allowances are as follows: deputy commissioner, \$170 per month; assistant commissioner, \$155 per month; superintendent, \$145 per month; inspector, \$130 per month.

Vote 319 (and Vote 354, Supplementary Estimates) Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	88,826 00	88,826 00	63,962 31
Other Pay-list Items	4,727 00	4,727 00	4,392 23
A Pay	4,548,181 00	4,457,581 00	3,295,982 48
B Housing and Quarters	479,261 00	479,261 00	479,261 00
C Clothing and Equipment	200,287 94	300,287 94	122,160 79
D Medical Services	88,225 00	88,225 00	66,040 24
E Travelling Expenses, including Investigations and Equipment	451,500 00	451,500 00	451,500 00
F Allowances, including Billeting, Messing and Provisions.....	1,863,327 00	1,813,327 00	1,461,453 83
G Transport—Land, Sea, Air, and Inland Water.....	453,587 00	453,587 00	453,587 00
H Freight and Express	74,400 00	74,400 00	74,400 00
I Printing, Stationery, Office Equipment and Communications	288,650 00	291,650 00	213,873 58
J Contingencies	25,000 00	46,000 00	46,000 00
K Construction (Buildings)	554,732 00	571,332 00	21,956 91
	\$9,120,703 94	\$9,120,703 94	\$6,754,570 37

In addition to the expenditures of \$6,754,570.37, shown above, the sum of \$1,895,780.31 was expended from Demobilization and Reconversion Vote 613 "To provide for Increased Activities of the Force", which is considered in the nature of a supplement to this vote, making a total of \$8,650,350.68. To avoid repetition of explanations and data, the following comments refer to aggregate expenditures except that the items for "salaries", and "pay" under Demobilization and Reconversion Vote 613 are separately commented upon (see page W-11).

As of March 31, 1947, there were 46 salaried employees being paid from this account.

A Pay. This allotment provides for the pay, at rates set by the Governor in Council, of the commissioned officers appointed by the Governor in Council, and non-commissioned officers, constables and special constables, appointed by the commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1947: 6 assistant commissioners, 12 superintendents, 42 inspectors, 17 sub-inspectors, 1 surgeon, 46 staff sergeants, 179 sergeants, 484 corporals, 1,458 constables, 277 special constables, 13 acting assistant surgeons.

As of March 31, 1947, or at dates of separation (shown in parentheses) the officers were in receipt of the following annual rates of pay:

Rates of Pay per annum	Rates of Pay per annum	Rates of Pay per annum
Allan, F. W. \$ 3,376 25	Dick, W. 2,456 25	McClellan, G. B. ... 2,996 25
Anderson, N. 2,996 25	Fitzsimmons, W. J. ... 2,456 25	McGibbon, D. L. ... 3,176 25
Anthony, M. F. E. ... 3,176 25	Forrest, D. O. 2,896 25	McIntosh, J. M. ... 2,996 25
Armitage, R. 3,376 25	Frere, E. G. 4,056 25	McKinnon, D. A. ... 2,996 25
Batch, C. 2,996 25	Gray, C. K. 4,056 25	Michelson, T. R. ... 2,996 25
Belcher, A. T. 3,576 25	Hanson, R. P. B. ... 2,456 25	Monaghan, W. J. ... 2,596 25
Belec, R. J. 2,456 25	Harris, J. B. 2,456 25	Mundell, C. D. T. ... 4,056 25
Bella, J. M. 2,796 25	Harvison, C. W. ... 2,996 25	Nevin, W. H. G. ... 2,456 25
Bingham, L. 2,596 25	Healey, J. 2,596 25	Nichols, H. G. 2,796 25
Bird, J. D. 4,056 25	Howe, J. 3,176 25	Nicholson, L. H. ... 4,056 25
Blake, F. A. 4,056 25	Hutchings, T. B. ... 3,176 25	Peacock, J. A. 2,596 25
Bordeleau, J. R. W. ... 2,596 25	(June 1)	Pearson, E. H. 2,996 25
Brady, J. W. M. 2,796 25	Karrow, R. F. 2,596 25	Porter, E. 2,456 25
Brakefield-Moore, E. ... 2,696 25	Kelly, W. H. 2,456 25	Poudrette, J. H. T. ... 2,696 25
Brown, J. T. 2,996 25	Kirk, C. N. K. 2,896 25	Regan, F. A. 2,696 25
Brunet, J. 3,376 25	Langton, H. G. 2,596 25	Sandys-Wunsch, T. V. 4,056 25
Buchanan, W. E. 2,596 25	Lapointe, L. M. 2,456 25	(Mar. 1)
Bullard, S. 2,996 25	Lariviere, O. 2,996 25	Savoie, J. P. A. 3,376 25
Chard, T. W. 2,996 25	Larsen, H. A. 2,596 25	Spalding, F. S. 2,456 25
Chisholm, W. C. V. ... 2,456 25	Lemieux, J. R. 2,996 25	Stevenson, J. A. ... 2,456 25
Churchill, N. W. ... 2,596 25	Lindsay, M. F. A. ... 2,696 25	Story, J. C. 2,696 25
Churchman, J. A. ... 2,596 25	Lockwood, K. M. ... 2,456 25	Watson, L. J. C. ... 2,456 25
Cooper, H. C. 2,456 25	Lucas, E. J. 2,596 25	Williams, H. W. H. ... 2,996 25
Coutois, N. 2,996 25	MacDonell, C. B. ... 2,456 25	Williams, W. H. ... 2,796 25
Cronkhite, H. H. ... 2,996 25	Marson, A. G. 3,576 25	Wilson, R. S. 2,996 25
Cruikshank, J. S. ... 2,456 25	Martin, D. J. 3,576 25	Wright, J. A. 3,576 25
Curleigh, J. M. 3,376 25	Mathewson, H. P. ... 2,996 25	(Sept. 1)
Darling, H. 4,056 25	Maxted, H. A. 2,596 25	Zaneth, F. W. 3,376 25

Extra war duties pay authorized by P.C. 131 692, of March 1, 1946, was incorporated in the basic pay rates as of October 1, 1946, under authority of P.C. 223/4317 of October 18, 1946.

As of March 31, 1947, there were 34 civilian employees being paid from this allotment. The following were receiving salaries at annual rates of \$2,400 or over on that date: E. H. Shea, \$2,646.25; J. P. Turner, \$2,400; R. G. Warnock, \$4,856.25.

B Housing and Quarters. Expenditures were for supplies and repairs, electric light, fuel, gas, water, etc., for Royal Canadian Mounted Police barracks throughout Canada, including payments for electric light, fuel, gas, rent, etc., for the private quarters of officers.

Suppliers receiving \$5,000 or over: D. Grandmaitre, Eastview, Ont., \$7,075.67; Northern Public Service Corp., Ltd., Winnipeg, \$5,005; Ottawa Light, Heat & Power Co., Ltd., Ottawa, \$6,557.62; City of Regina, \$10,576.40.

C Clothing and Equipment. Expenditures were for ammunition, firearms, laundry service, tailor shop supplies, uniforms and kit.

Suppliers receiving \$5,000 or over: Canadian Industries, Ltd., \$8,386.95; Dominion Textile Co., Ltd., Montreal, \$7,901.69; Hartt Boot & Shoe Co., Ltd., Fredericton, \$9,180.20; Mercury Mills, Ltd., Hamilton, \$8,122.49; Montreal Cottons, Ltd., Hamilton, \$6,069.24; Peck Clothing Co., Ltd., Montreal, \$16,577.84; John B. Stetson Co., Ltd., Brockville, Ont., \$5,082.97; C. Turnbull Co., Ltd., Galt, Ont., \$22,302.82; Workman Uniform Co., Ltd., Montreal, \$12,032.53.

D Medical Services. Medical attention, drugs, etc., provided for members of the Force and their families are administered and paid for by the Department of Veterans Affairs on a recoverable basis, except in emergencies or for detachments at remote posts in which cases the expenditures are made direct from this allotment.

E Travelling Expenses, etc. Expenditures were for aeroplane, bus and railway fares, purchase of scientific instruments, secret service and travelling expenses.

Suppliers receiving \$5,000 or over: Canadian National Railways, \$78,567.04; Canadian Pacific Railway Co., \$94,585.70; Canadian Pacific Airlines, Ltd., \$10,623.88; Northern Alberta Railways Co., Edmonton, \$6,377.79; Northern Transportation Co., Ltd., Edmonton, \$8,228.58; Ottawa Electric Railway Co., \$9,026.

F Allowances, etc. Allowances to members of the Force are paid as authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended, and include: general living, ration, meal, rent and retiring allowances. These allowances were described under Vote 348, General Administration. Payment was also made of the division mess ration allowances which are administered by the officers commanding the various divisions and are based on the number of meals served in the messes.

G Transport, etc. Expenditures include the purchase of 228 cars, 3 jeeps, 2 trucks, 5 motor cycles, 1 station wagon, 1 motor-toboggan and 1 railway gas car at a net cost of \$228,324.85, after deducting allowances of \$113,850.44, for 222 cars, 1 truck and 5 motor cycles.

Suppliers receiving \$5,000 or over: British American Oil Co., Ltd., \$5,068.99; Campbell Motors, Ltd., Ottawa, \$6,840.40; Canadian Motors, Ltd., Regina, \$6,439.80; Canadian Oil Companies, Ltd., \$8,145.55; J. Clark & Son, Ltd., Fredericton, \$5,223.15; Dominion Motors, Ltd., Edmonton, \$7,628.32; Dominion Motors, Ltd., Winnipeg, \$9,980.70; Edmonton Motors, Ltd., Edmonton, \$6,211.12; John Etherington, Ltd., Shelburne, N.S., \$8,217.38; Gaulty Service, Ottawa, \$7,388.66; E. J. Hunter Tire Co., Ltd., Toronto, \$9,593.53; Imperial Oil Ltd., \$36,616.99; Kem's Service Garage, Edmonton, \$6,632.99; MacIn Motors, Ltd., Calgary, \$7,649.92; McColl Frontenac Oil Co., Ltd., \$8,108.65; Modern Motors of Prince Albert, Ltd., \$5,699.70; Superline Oils, Ltd., Halifax, \$10,155.34.

H Freight and Express. Suppliers receiving \$5,000 or over: Canadian National Railways, \$17,320.94; Canadian Pacific Railway Co., \$10,542.20.

I Printing, Stationery, Office Equipment and Communications. An amount of \$21,196.65, was paid from this primary covering extension of radio facilities in the Provinces of Manitoba, Saskatchewan and Alberta.

Suppliers receiving \$5,000 or over: Alberta Government Telephones, \$17,924.44; Bell Telephone Company of Canada, \$19,119.08; Canadian National Telegraphs, \$8,156.15; Canadian Pacific Telegraphs, \$7,665.12; Dominion Government, Post Office Department, \$32,788.72; Department of Public Printing and Stationery, \$130,346.59; Manitoba Telephone System, \$11,841.16; Maritime Telephone Company, Halifax, N.S., \$10,171.89; Province of Saskatchewan, Department of Telephones, \$20,587.27.

J Contingencies. Expenditures were for analysts' fees, court and legal fees, grants, training equipment, magazine and newspaper subscriptions, prisoners' expenses, etc.

K Construction. Included in this amount are the following:—
Rockcliffe, Ont.:

A contract amounting to \$30,534.69 was awarded through the Department of Public Works to W. G. Edge, Ltd., for installation of water mains at R.C.M.P. barracks, Rockcliffe, Ontario. Payments during the current year amounted to \$12,801.14 and payments to date to \$25,881.74.

Winnipeg, Man.:

A contract amounting to \$5,600 was awarded through the Department of Public Works to McBain and Jack, Winnipeg, for the renewal of floors and supplying and laying linoleum in the R.C.M.P. barrack building at Winnipeg. Payments during the current year amounted to \$365.

Dundas Harbour, N.W.T.:

A contract amounting to \$2,106 was awarded through the Department of Public Works to Jos. Pilon, Limited, for supplying material for construction of native special constable's dwelling for Dundas Harbour, N.W.T. The work was completed and payment in full made during the current year.

General. Suppliers receiving \$5,000 or over from the above allotments were: J. H. Ashdown Hardware Co. Ltd., \$5,269.75; Canada Packers, Ltd., \$10,850.98; Canadian Kodak Sales, Ltd., Toronto, \$7,721.31; Dominion Government: Department of National Defence—Army Services, \$11,321.16, Air Services, \$8,581.39, Naval Services, \$8,640.51, National Film Board, \$16,459.18, Post Office Department, \$32,788.72; Hudson's Bay Co., \$48,251.45; MacKenzie Supply Co., Ltd., Regina, \$19,100.98; Northern Commercial Co., Ltd., Whitehorse, Y.T., \$7,163.33; R.C.A. Victor Co., Ltd., Montreal, \$6,966.40; Whitehorse Inn & Cafe, Whitehorse, Y.T., \$21,234; White Pass & Yukon Route, \$5,328.86.

Expenditures amounting to \$12,747.29, represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Exchequer Court Awards—Exchequer Court Act, c. 34, R.S. \$ 566 81

The above expenditure represented the settlement of judgment in connection with an accident involving a Royal Canadian Mounted Police motor car at Chicoutimi, Que.

Vote 350 Marine Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
A Pay	376,951 00	300,895 00	250,920 81
B Housing and Quarters	76,700 00	94,700 00	94,020 67
Clothing and Equipment	39,900 00	39,900 00	18,245 52
Medical Services	7,000 00	7,000 00	2,920 73
Travelling Expenses	10,000 00	10,000 00	1,642 04
C Allowances, including Billeting, Messing and Provisions	292,679 00	217,329 00	121,654 73
D Transport—Land, Sea, Air and Inland Water	581,123 00	703,123 00	243,958 41
Freight and Express	7,000 00	7,000 00	125 19
Contingencies	11,600 00	11,600 00	1,457 72
E Acquisition of Ships		11,406 00	11,405 86
	<u>\$1,402,953 00</u>	<u>\$1,402,953 00.</u>	<u>\$ 746,351 68</u>

A This allotment provides for the pay, at rates set by the Governor in Council, of the commissioned officers appointed by the Governor in Council, and non-commissioned officers, constables, and special constables, appointed by the commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1947: 8 sub-inspectors, 10 staff sergeants, 11 sergeants, 27 corporals, 58 constables, 84 special constables.

As of March 31, 1947, or at date of separation (shown in parenthesis) the officers were in receipt of the following annual rates of pay: A. R. Ascah, \$2,456.25; A. H. Cassivi, \$2,456.25; H. W. Coffin, \$2,996.25 (Aug. 1); J. P. Fraser, \$2,456.25; K. W. N. Hall, \$2,456.25; R. J. Herman, \$2,456.25; R. A. S. MacNeil, \$2,456.25; J. A. Reader, \$2,456.25; J. C. Roberts, \$2,456.25.

Extra war duties pay authorized by P.C. 131/692, of March 1, 1946, was incorporated in the basic pay rates as of October 1, 1946, under authority of P.C. 223/4317, of October 18, 1946.

B Expenditures were for ships' stores and electricity.

C Allowances to members of the Force are paid as authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended, and include general living, ration, meal, rent and retiring allowances. These allowances were described under Vote 348, General Administration.

D Expenditures were for fuel oil and gasoline, lubricating oil and grease, ships' repairs and parts.

Suppliers receiving \$5,000 or over: Halifax Shipyards, Ltd., \$34,388.23; Imperial Oil Ltd., \$10,003.76; J. J. Taylor and Sons, Ltd., \$13,339.05; Vivian Engine Works, Ltd., \$56,397.20.

E The Canadian Power Boat Co., Ltd., Montreal, was paid this amount for two cabin cruiser motor patrol boats.

Vote 351 (and Vote 855, Supplementary Estimates) Aviation Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
A Pay	36,183 00	36,183 00	19,580 80
B Housing and Quarters	8,800 00	18,935 00	11,068 97
Medical Services	400 00	400 00	333 77
Allowances, including Billeting, Messing and Provisions.....	17,319 00	17,319 00	3,888 40
C Transport—Land, Sea, Air and Inland Water	67,500 00	67,500 00	46,709 24
Acquisition of Aircraft	295,000 00	284,865 00	
	<u>\$ 425,202 00</u>	<u>\$ 425,202 00</u>	<u>\$ 81,581 18</u>

A This allotment provides for the pay, at rates set by the Governor in Council, of the commissioned officers appointed by the Governor in Council, and non-commissioned officers, constables, and special constables, appointed by the commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1947: 1 sub-inspector, 2 sergeants, 3 corporals, 4 constables, 4 special constables.

As of March 31, 1947, sub-inspector P. B. Cox was in receipt of \$2,456.25 per annum.

Extra war duties pay authorized by P.C. 131/692, dated March 1, 1946, was incorporated in the basic pay rates as of October 1, 1946, under authority of P.C. 223/4317, dated October 18, 1946.

B Expenditures were for rental of hangar space, fuel and hangar repairs. A contract amounting to \$10,134.70 for repairs to the R.C.M.P. hangar at Rockcliffe, Ont., was awarded through the Department of Public Works to J. E. Copeland, Ottawa. The work was completed and payment in full made during the current fiscal year.

C Expenditures were for ground equipment, gasoline, oil and grease, general maintenance and overhaul of aircraft.

Suppliers receiving \$5,000 or over: Canadian Pratt and Whitney Aircraft Co., Ltd., Longueuil, Que., \$7,529.62; Imperial Oil Ltd., \$5,814.98; MacDonald Bros., Aircraft Ltd., Winnipeg, \$10,263.61.

Vote 352 Grant to the Chief Constables' Association of Canada.....	500 00
Expenditures	\$ 500 00

PENSIONS AND OTHER BENEFITS

Vote 353 (and Vote 663, Further Supplementary Estimates) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	12,990 00
Expenditures	\$ 12,852 90

Vote 354 Pensions to families of members of the Mounted Police who have lost their lives while on duty

Name	Estimates	Expenditures
Mrs. Mary Emma Bossange	456 25	456 24
Mrs. Margaret Johnson Brooke	821 25	821 16
Mrs. Margaret Cox	410 63	410 52
Mrs. Victoria Desjardins	411 00	411 00
Mrs. Georgina Harrison	676 50	676 44
Mrs. Letitia Kennedy	423 50	423 48
Mrs. Nora Jean Massan	300 00	300 00
Mrs. Margaret Nicholson	547 50	547 44
Mrs. Catherine Mildred Ralls	675 25	675 24
Mrs. Vera M. Ryder	907 50	292 36
Mrs. Doris Freda Sampson	816 00	816 00
Mrs. Amy Lillian Searle	406 98	406 92
Mrs. Madelaine Mary Shoebotham	810 00	810 00
Mrs. Eunice Wainwright	602 50	602 40
	<u>\$ 8,264 86</u>	<u>\$ 7,649 20</u>

Vote 355 Pension to Basil Burke Currie.....	684 20
Expenditures	\$ 684 12

Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S.....\$ 760,406 29

This comprises payment of statutory service pensions to officers, non-commissioned officers and constables of the Force; pensions to widows and compassionate grants to children of deceased officers; pensions to widows and compassionate grants to children of officers, non-commissioned officers and constables who have lost their lives on duty.

DEMOBILIZATION AND RECONVERSION

Vote 613 To provide for increased activities of the Force

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	755,473 00	755,473 00	698,818 75
Other Pay-list Items	21,158 00	21,158 00	14,151 27
A Pay	550,561 00	514,136 00	365,281 12
Housing and Quarters	78,748 00	78,748 00	14,077 98
Clothing and Equipment	22,888 00	22,888 00	11,576 85
Medical Services	4,375 00	6,375 00	
Travelling Expenses, including Investigations and Equipment	235,000 00	235,000 00	175,047 64
Allowances, including Billeting, Messing and Provisions....	388,103 00	354,103 00	136,220 28
Transport—Land, Sea, Air and Inland Water	452,072 00	452,072 00	346,743 35
Freight and Express	5,000 00	21,000 00	10,654 89
Printing, Stationery, Office Equipment and Communications..	55,350 00	95,350 00	94,766 92
Contingencies	31,000 00	43,000 00	28,016 26
Construction (Buildings)		425 00	425 00
	\$2,599,728 00	\$2,599,728 00	\$1,895,780 31

This vote is regarded as a supplement to Vote 349 and, consequently, the above expenditures, with the exception of salaries and pay, are referred to in certain detail with those of that vote.

As of March 31, 1947, there were 540 employees being paid from this account. The following were receiving salaries at annual rates of \$2,400 or over on that date: J. Cross, \$3,000; F. J. Mead, \$6,500; G. Mowbray, \$3,000; G. A. Tremblay, \$4,220.

A The following was the strength in the various commissioned and non-commissioned ranks as of March 31, 1947: 1 superintendent, 1 inspector, 9 staff sergeants, 16 sergeants, 9 corporals, 65 special constables.

As of March 31, 1947, or at dates of separation (shown in parentheses) the officers were in receipt of the following annual rates of pay: F. P. Baxter, \$3,376.25 (Oct. 1); A. G. Birch, \$2,996.25 (June 1); J. P. Blakeney, \$2,996.25 (Oct. 1); H. R. Butchers, \$2,996.25 (June 4); A. S. Cooper, \$4,056.25 (Oct. 1); A. N. Eames, \$4,056.25 (Aug. 16); F. T. Evens, \$2,996.25 (May 1); O. P. Farthing, \$2,996.25 (Jan. 1); J. Fripps, \$3,576.25 (May 1); W. F. W. Hancock, \$4,056.25 (Oct. 30); W. H. Loughheed, \$2,996.25; W. Mortimer, \$3,376.25.

Extra war duties pay authorized by P.C. 131/692, of March 1, 1946, was incorporated in the basic pay rates as of October 1, 1946, under authority of P.C. 223/4317, of October 18, 1946.

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	3,925 30	3,770 51
Previous Years—Collectable	12,201 50	7,450 67
—Uncollectable	8,826 45	8,826 45
	\$ 24,953 25	\$ 20,047 63

Items in excess of \$1,000 in Previous Years—Uncollectable: J. H. Birks, \$7,449.20.

OPEN ACCOUNTS

[9] Floating Debt

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(d) <i>Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques, Royal				
Canadian Mounted Police	\$ 19 21		\$ 2 49	\$ 21 70

At the close of the fiscal year, each imprest account is examined by the official in charge, and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(e) <i>Miscellaneous—</i>				
Royal Canadian Mounted Police Benefit Fund				
Account	\$ 100,213 62	\$ 99,461 40	\$ 90,566 65	\$ 91,318 87

This account is authorized under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended. All moneys received by personnel of the Force in connection with the performance of their duties over and above their pay and allowances are deposited to this Fund, and benefits are payable therefrom as directed by P.C. 7/1948 of August 1, 1936, and amendments thereto. The closing balance includes an amount of \$40,900 which represents bonds held in the custody of the Department of Finance, but does not include the value of £1,323.14.9 in British Government Savings Bonds held in the name of the Commissioner, Royal Canadian Mounted Police by the Bank of Montreal, London, England.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(c) <i>Pension and Retirement Funds—</i>				
Royal Canadian Mounted Police Dependents'				
Pension Fund	\$ 454,318 64	\$ 33,481 14	\$ 113,747 86	\$ 534,585 36

This fund was established under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended, whereby a widows' and dependents' pension fund is maintained by 5 per cent contributions thereto from the pay of constables. Disbursements as authorized by Part 4 of the Act, as amended, comprise: (a) refunds of contributions without interest on termination of service or on promotion to a commissioned rank, if the contributor so elects; (b) pensions to widows, and annuities to children, of deceased contributors; and (c) lump sum payments, at the discretion of the Minister, to the estates of deceased contributors who are not survived by widows.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
A Royal Canadian Mounted Police Provincial Pension Fund	118,771 08	46,527 91	7,498 00	79,741 17
B Pay-list Deductions — Royal Canadian Mounted Police	877 00	26,420 00	25,543 00	
	<u>\$ 119,648 08</u>	<u>\$ 72,947 91</u>	<u>\$ 33,041 00</u>	<u>\$ 79,741 17</u>

A The Royal Canadian Mounted Police Act, c. 160, R.S., as amended, directs that service of officers and constables of former provincial police forces taken over by the Royal Canadian Mounted Police may count for pension purposes, subject to payment therefor. Payment for this prior service was in some instances made by the provinces concerned, and in others by the personnel, and the amounts were credited to this account. As pensions to these men are a direct charge to the Consolidated Revenue Fund, the amount to the credit of each man is transferred to Revenue when he is pensioned. Withdrawals also represent payments to time-expired personnel not eligible for pension.

B Deductions for War Savings Certificates from the salaries of police personnel and civilian employees not paid by Central Pay Office are credited to this account pending transmittal to the agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Unclaimed Cheques Suspense, Royal Canadian Mounted Police	<u>\$ 37 38</u>			<u>\$ 37 38</u>

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.

1946-47

PUBLIC ACCOUNTS

PART II

X

DEPARTMENT OF THE SECRETARY OF STATE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF THE SECRETARY OF STATE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	1,156,771 25	Ordinary	954,008 01
		Special Receipts	21,969 83
	<u>\$1,156,771 25</u>		<u>\$ 975,977 84</u>

Receipts and Disbursements—Open Accounts

[13] Sundry Suspense Accounts.....\$ 12 00

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page X-10.

GENERAL NOTE.—The Balance Sheet and Income Statement of the Laurentian Terrace Hostel for the year ended March 31, 1947, are included as an Appendix to this Section.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Privileges, Licences and Permits.....	835,505 41	729,747 84
B Proceeds from Sales.....	5,924 05	6,176 37
C Services and Service Fees	101,991 24	96,007 78
D Refunds of Expenditure.....	101 44	335 97
E Miscellaneous	10,485 87	5,825 44
Total Ordinary	954,008 01	838,093 40
Special Receipts—		
F Cash Surplus from Operations.....	9,207 00	11,137 67
G Miscellaneous War, Demobilization and Reconversion Revenues.....	12,762 83	18,869 30
Grand Total	<u>\$ 975,977 84</u>	<u>\$ 868,100 37</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:		
Bankruptcy: Trustees' licence fees	4,230 00	
Companies: Charters and supplementary charters and limitation certificates to issued stock, \$238,836.20; surrender of letters patent, \$4,885, less paid to Department of Public Printing and Stationery for advertising in the <i>Canada Gazette</i> , \$4,934.20	238,787 00	
Citizenship: Fees for certificates of citizenship and retention of British Nationality	15,178 40	
Patents: Amendments \$1,560; assignments, \$33,854.89; caveats, \$2,414; claims, \$3,750.60; final fees, \$134,945.81; filing fees, \$253,788.75; restoration of applications, \$1,110; sundries, \$1,765.72	433,189 77	
Trade Marks, Designs and Copyrights: Copyrights, \$12,529.33; designs, \$4,518.98; renewal of designs, \$760; renewal of trade marks, \$18,863.84; trade marks, \$99,473.75; trade mark assignments, \$4,359.50; sundries, \$3,614.84	144,120 24	
		835,505 41
B Proceeds from Sales:		
Patents: Subscriptions to <i>Patent Record</i>		5,924 05
C Services and Service Fees:		
Companies: Annual returns of companies, \$66,334.50; financial statements, \$5,142.02; sundries, \$2,741.71	74,218 23	
Citizenship: Certified copies of certificates of citizenship	7,558 00	
Patents: Copies, \$12,461.66; sundries, \$371	12,832 66	
Registration: Certificates, copies and certified copies, \$4,127.95; sundries, \$1,684	5,811 95	
Trade Marks, Designs and Copyrights: Copies of copyrights, \$119; copies of trade marks, \$1,451.40	1,570 40	
		101,991 24
D Refunds of Previous Years' Expenditures		101 44
E Miscellaneous:		
Bankruptcy: Levies	5,674 70	
Premium on foreign exchange transactions	542 83	
Fines	4,225 00	
Sundries	43 34	
		10,485 87
Total Ordinary		954,008 01
Special Receipts—		
F Cash Surplus from Operations:		
Cash Surplus of Laurentian Terrace Hostel as at March 31, 1947		9,267 00
G Miscellaneous War, Demobilization and Reconversion Revenues:		
Operating Surplus, Laurentian Terrace Hostel, fiscal year 1946-47		12,762 83
Grand Total		\$ 975,977 84

Certified correct.

E. H. COLEMAN,
Under-Secretary of State.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
X-4		Stat. Salary of the Secretary of State, Salaries Act, c. 24, 1944.....	10,000 00	10,000 00	10,000 00
X-4		Stat. Motor Car Allowance to the Secretary of State, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
X-5	356 664	Departmental Administration.....	129,085 00	124,863 43	106,136 41
X-5	357 665	Naturalization Branch.....	76,205 00	73,711 40	55,845 25
X-5	358 74	Companies Branch.....	55,502 36	54,406 39	46,641 67
X-6	359 74	Trade Marks Branch.....	41,708 90	41,056 03	35,420 72
X-6	360 361	Bureau for Translations.....	492,150 00	478,356 98	425,642 53
X-7	856 666	Canada Temperance Act.....	6,250 00	6,250 00	961 35
X-7	362	Bankruptcy Act Administration.....	32,820 00	25,423 82	26,830 76
X-7	363 667 74	Citizenship Branch.....	60,377 04	58,066 20	
PATENT AND COPYRIGHT OFFICE					
X-7	364	Administration Division.....	35,630 00	33,950 46	33,692 96
X-8	365 74	Patent Division.....	185,485 06	185,150 39	154,370 78
X-8	366 857	Copyright and Industrial Designs Division.....	15,995 00	14,455 25	10,541 91
X-8	367	Patent Record Division.....	42,025 00	40,088 84	41,223 04
X-9	368 668	Contribution to the International Office for the Protection of Industrial Property, Inter- national Copyright Union Office and Union for the Protection of Literary and Artistic Works.....	2,200 00	2,165 95	3,479 01
GENERAL					
X-9		Transfer from Vote 75, Unforeseen Expenses, (Department of Finance).....	5,492 79	5,492 79	931 46
SUPERANNUATION AND RETIREMENT BENEFITS					
X-9		Stat. Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	1,333 32	1,333 32	700 00
		Total Ordinary.....	1,194,259 47	1,156,771 25	954,417 85
DEMOBILIZATION AND RECONVERSION					
X-9		Transfer from Vote 505, Miscellaneous and Un- foreseen Expenses (Department of Finance)— Laurentian Terrace Hostel Revolving Fund.. <i>Expenditures: from Appropriations not required for 1946-47.....</i>	1 00		33,808 76
		Grand Total.....	\$ 1,194,260 47	\$ 1,156,771 25	\$ 988,226 61

Salary of the Secretary of State, Salaries Act, c. 24, 1944\$ 10,000 00
 Motor Car Allowance to the Secretary of State, Appropriation Act, No. 5, c. 61, 1931\$ 2,000 00

The above amounts were paid as follows: Hon. Paul Martin, for the period April 1 to December 11, 1946, \$3,354.84; Hon. Colin Gibson, for the period December 12, 1946 to March 31, 1947, \$3,645.16.

Vote 356 (and Vote 664, Further Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	106,710 00	101,015 00	99,310 50
Other Pay-list Items	2,175 00	1,275 00	1,205 82
A Printing and Stationery	10,000 00	14,695 00	13,135 65
B Travelling Expenses	3,000 00	3,800 00	3,256 30
Telegrams and Telephones	6,000 00	6,300 00	6,289 38
Sundries	1,200 00	2,000 00	1,665 78
	<u>\$ 129,085 00</u>	<u>\$ 129,085 00</u>	<u>\$ 124,863 43</u>

As of March 31, 1947, there were 47 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date, or at dates of separation (shown in parentheses) follows. E. H. Coleman, Under-Secretary of State, \$10,000; W. P. J. O'Meara, Assistant Under-Secretary of State, \$6,600; W. O. Davis, \$4,080; J. F. Delaune, \$3,900; J. F. Dixon, \$2,460; H. W. Doyle, \$3,120; D. G. Emerson, \$4,080 (Dec. 12); G. M. Galbraith, \$3,000 (Mar. 1); M. J. Hartney, \$2,460; F. C. Johnson, \$2,400; A. T. Maloney, \$2,460; M. J. Mulhall, \$2,580; D. J. Shuttleworth, \$3,300; P. Thibault, \$3,120.

A Payments were made to the Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to: Hon. Paul Martin, \$831.68; D. G. Emerson, \$889.86; A. Field, \$889.77 (including \$58.25 charged to Vote 363); B. Neill, \$401.36 (charged to Department of External Affairs, Vote 49); W. P. J. O'Meara, \$712.99 (including \$376.14 charged to Vote 358).

Vote 357 (and Vote 665, Further Supplementary Estimates) Naturalization Branch

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	63,593 00	60,493 00	60,129 41
Other Pay-list Items	1,912 00	912 00	674 25
Printing and Stationery	9,000 00	12,400 00	10,536 53
A Sundries, including Telegrams, Telephones and Travelling Expenses	1,700 00	2,400 00	2,371 21
	<u>\$ 76,205 00</u>	<u>\$ 76,205 00</u>	<u>\$ 73,711 40</u>

As of March 31, 1947, there were 49 salaried employees being paid from this account. J. E. Duggan was receiving salary at an annual rate of \$3,840 on that date.

A Travelling expenses of \$300 or over were paid to: His Honour, R. A. Danis, \$424.94; J. E. Duggan, \$394.10.

Vote 358 Companies Branch

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	46,500 00	42,600 00	42,600 00
Other Pay-list Items	660 00	660 00	607 00
Allotted from Vote 74—Salaries, etc.	5,842 36*	5,842 36	5,842 36
Printing and Stationery	1,000 00	2,500 00	1,953 40
A Travelling Expenses	750 00	1,100 00	631 63
Sundries, including Telegrams and Telephones	750 00	2,800 00	2,772 00
	<u>\$ 55,502 36</u>	<u>\$ 55,502 36</u>	<u>\$ 54,406 39</u>

* The vote was supplemented by a transfer of this amount from Vote 74, Department of Finance (Section F) under authority of Treasury Board Minutes, T.322333B., January 16, 1947 and T.323670B., February 6, 1947.

As of March 31, 1947, there were 28 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. B. Aubrey, \$2,940; A. A. Cattnach, \$2,880; J. A. Deitz, \$2,460; P. Deziel, \$3,900*.

A Travelling expenses of W. P. J. O'Meara are included under Vote 356.

Vote 359 Trade Marks Branch

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	36,505 00	34,205 00	34,205 00
Allotted from Vote 74—Salaries, etc.	2,319 58*	2,319 58	2,319 58
Other Pay-list Items	200 00		
Allotted from Vote 74—Other Pay-list Items	184 32*	184 32	184 32
Printing and Stationery	2,000 00	4,800 00	4,244 11
Sundries, including Telegrams, Telephones and Travelling Expenses	500 00	200 00	103 02
	\$ 41,708 90	\$ 41,708 90	\$ 41,056 03

* The vote was supplemented by a transfer of these amounts from Vote 74, Department of Finance (Section F) under authority of Treasury Board Minutes, T.322333B, January 16, 1947 and T.323670B, February 6, 1947.

As of March 31, 1947, there were 25 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. J. P. McCaffrey, \$3,960; E. M. Smith, \$2,460.

Vote 360 Bureau for Translations

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	479,650 00	471,650 00	462,528 39
Other Pay-list Items	6,000 00	6,000 00	5,065 69
Printing and Stationery	5,500 00	6,500 00	4,447 10
Sundries, including Telegrams, Telephones and Travelling Expenses	1,000 00	8,000 00	6,315 80
	\$ 492,150 00	\$ 492,150 00	\$ 478,356 98

As of March 31, 1947, there were 196 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

Salary rate	Salary rate	Salary rate
Arbic, J. M. \$ 2,700 00	de Bellefeuille, L. ... 3,600 00	Mortureux, C. E. (Sept. 25) 3,420 00
Baillet, X. 3,000 00	de la Durantaye, R... 4,080 00	Pare, C. 3,120 00
Baril, J. W. 3,600 00	Demers, A. 3,420 00	Parent, M. A. 2,400 00
Barrette, J. R. 3,480 00	Dorion, T. 2,700 00	Pelletier, J. G. 2,700 00
Beaubien, A. H. 4,800 00	Dorval, J. R. G. 2,700 00	Plante, E. 2,700 00
Beauchamp, J. C. ... 3,600 00	Duckett, C. E. 3,240 00*	Plante, M. 2,700 00
Beaudet, J. E. A. 2,580 00	Dumont, T. 3,420 00	Potvin, A. 2,700 00
Beaudry, Y. 2,580 00	Emard, U. 2,580 00	Pouliot, N. 2,700 00
Beaulne, Y. 2,820 00	Falardeau, J. 3,180 00	Proulx, R. G. J. 2,700 00
Belanger, M. J. 2,700 00	Fleury, J. D. 2,700 00	R-nault, J. F. 3,600 00
Belisle, M. J. H. R. ... 2,820 00	Gagnon, L. P. 3,360 00	Renshaw, R. M. 2,700 00
Belleau, A. M. 3,960 00*	Gosselin, G. 3,120 00	Robert, E. 3,060 00
Benoit, H. P. 3,240 00*	Goulet, D. 3,120 00	Robichaud, D. T. (Mar. 25) 5,400 00
Blondin, L. 2,400 00	Grondin, M. 3,480 00	Robichaud, R. E. ... 2,700 00
Boivin, E. A. 3,300 00	Hurtubise, J. A. P. ... 3,120 00	Roehon, J. A. 3,000 00
Boucher, A. E. 3,060 00	Lachaine, M. 3,600 00	Roy, L. 2,400 00
Boucher, E. 3,120 00	Lacourciere, J. M. ... 3,240 00*	Rumilly, R. 3,120 00
Boudreau, E. 2,700 00	Lalkow, D. I. 2,700 00	Sabourin, M. 2,400 00
Boudreault, P. 2,700 00	Lamb, C. E. 3,600 00	Sauve, G. A. 3,240 00*
Bourque, M. J. 2,700 00	Landry, J. N. 2,700 00	Schenck, E. 3,600 00
Boutin, H. (June 1)... 2,520 00	Laroque, H. 2,400 00	Schuller, M. J. 3,600 00
Brunet, M. 2,820 00*	Larose, P. 2,700 00	Smith, H. G. 2,700 00
Campeau, J. A. 2,820 00	Lavoie, J. M. (July 9) 3,600 00	Smith, M. J. 2,700 00
Carbonneau, C. H. ... 4,140 00	Lebel, L. J. E. 3,240 00*	Taillefer, J. L. O. ... 3,120 00
Castonguay, E. N. ... 3,120 00	Lenieux, J. H. 3,180 00	Thibault, J. L. W. ... 2,400 00
Chagnon, L. J. 3,600 00	Letellier, J. C. 3,180 00	Tremblay, A. 3,420 00
Charette, J. A. 2,400 00	Mackay, P. E. 3,060 00	Trudelle, M. 2,700 00
Chauvin, E. 2,700 00	Magnant, J. M. 3,000 00	Vinelette, H. 3,420 00
Clement, L. 2,700 00	Marier, H. 3,420 00	
Corbeil, L. U. 3,240 00	Maubach, E. O. J. ... 2,700 00	
Cousineau, G. H. 2,700 00	Mayer, J. H. 3,120 00	
Davault, J. P. A. ... 3,900 00	Michaud, C. 3,600 00	

Vote 361 (and (a) Vote 856, Supplementary Estimates; (b) Vote 666, Further Supplementary Estimates) Canada Temperance Act	6,250 00
Expenditures	6,250 00

Payments for legal services in connection with the enforcement of the Canada Temperance Act in Beauce County, Quebec, were made as follows: A. Lacourciere, \$323; R. Vezina, \$5,927.

Vote 362 Bankruptcy Act Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	26,920 00	26,920 00	22,712 82
A Rent and Maintenance.....	2,400 00	2,400 00	2,270 62
Printing and Stationery.....	2,000 00	2,000 00	258 07
Travelling Expenses.....	500 00	500 00	93 71
Investigations, Legal Costs and Other Unforeseen Contingencies	1,000 00	1,000 00	88 60
	\$ 32,820 00	\$ 32,820 00	\$ 25,423 82

As of March 31, 1947, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: R. W. Baillie, \$3,120; J. Francis, \$4,620; J. S. Laroc, \$3,120; W. J. Reilley, \$8,000 (Oct. 8).

A Payments were made to the Department of Public Works.

Vote 363 (and Vote 667, Further Supplementary Estimates) Citizenship Branch

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	42,805 00	40,120 00	40,120 00
Other Pay-list Items	660 00	695 00	637 53
Allotted from Vote 74—Salaries, etc.	20 04*	20 04	20 04
A Printing and Stationery.....	6,000 00	9,500 00	7,560 18
B Travelling Expenses	9,500 00	7,750 00	7,560 59
Sundries, including Telegrams, Telephones, Express and Postage	1,392 00	2,292 00	2,167 86
	\$ 60,377 04	\$ 60,377 04	\$ 58,066 20

*The vote was supplemented by a transfer of this amount from Vote 74, Department of Finance (Section F) under authority of Treasury Board Minutes, T.322333B., January 16, 1947 and T.323670B., February 6, 1947.

As of March 31, 1947, there were 19 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: W. H. Agnew, \$3,600; G. S. Brown, \$3,600 (Sept. 1); L. Charbonneau, \$4,500; S. Davidovich, \$2,580; F. Foulds, \$5,400; W. M. Haugan, \$3,300; V. J. Kaye, \$3,300; C. A. Krug, \$5,100; M. A. Swan, \$3,300.

A Payments were made to the Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to: L. Charbonneau, \$523.79; F. Foulds, \$1,404.37; V. J. Kaye, \$958.81; C. A. Krug, \$1,261.72; M. A. Swan, \$908.67.

PATENT AND COPYRIGHT OFFICE

Vote 364 Administration Division

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	32,380 00	29,930 00	29,771 02
Printing and Stationery.....	2,500 00	4,500 00	3,180 14
A Sundries, including Telegrams, Telephones and Travelling Expenses	750 00	1,200 00	999 30
	\$ 35,630 00	\$ 35,630 00	\$ 33,950 46

As of March 31, 1947, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: A. Fortin, \$4,200; A. Langlois, \$4,560 (Aug. 4); J. T. Mitchell, \$7,000.

A J. T. Mitchell received \$858.06 for travelling expenses (including \$303.85 charged to Vote 366).

Vote 365 Patent Division

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	155,530 00	162,130 00	162,130 00
Allotted from Vote 74—Salaries, etc.....	8,517 76*	8,517 76	8,517 76
Other Pay-list Items.....	9,600 00		
Allotted from Vote 74—Other Pay-list Items.....	337 30*	337 30	337 30
A Printing and Stationery.....	10,500 00	13,500 00	13,169 07
Sundries, including Telegrams, Telephones and Travelling Expenses	1,000 00	1,000 00	996 2
	<u>\$ 185,485 06</u>	<u>\$ 185,485 06</u>	<u>\$ 185,150 39</u>

*The vote was supplemented by a transfer of these amounts from Vote 74, Department of Finance (Section F) under authority of Treasury Board Minutes, T.322333B., January 16, 1947 and T.323670B., February 6, 1947.

As of March 31, 1947, there were 86 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below.

	Salary rate		Salary rate		Salary rate
Baker, M.	\$ 4,200 00	Kittredge, M. E. E.	2,700 00	Osmond, H.	4,200 00
Beecher, K. D.	2,580 00	Krys, E. J.	2,580 00	Overend, D. W.	3,000 00
Berry, R. C.	4,200 00	MacDonald, C.	3,000 00	Pope, A. D.	3,660 00
Campbell, H. A.	4,200 00	Mace, F. G.	4,200 00	Simons, F. W.	2,880 00
Catterall, J. G.	3,000 00	MacPherson, R. C.	3,840 00	Thomas, R. E.	3,000 00
Cumming, C. H.	3,660 00	Marshall, J. H. G.	4,200 00	Trowell, F. W.	3,120 00
Davies, H. B.	3,660 00	Martineau, G. A.	3,240 00	Whillans, T. O.	4,200 00
Delahaye, W. H.	4,560 00	McCallum, M. E.	2,460 00	Young, J. H.	4,200 00
Filipkowski, R. J.	2,580 00	Metcalfe, E. G.			
Hamilton, W. J.	2,580 00	(Apr. 12)	2,880 00		
Jones, S. A.	3,120 00	Michel, W. T.	3,660 00		

A Payments were made to the Department of Public Printing and Stationery.

Vote 366 (and Vote 857, Supplementary Estimates) Copyright and Industrial Designs Division

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	9,977 00	10,277 00	10,244 39
Other Pay-list Items.....	18 00	18 00	6 98
Printing and Stationery.....	2,000 00	2,200 00	1,835 88
A Sundries, including Telegrams, Telephones and Travelling Expenses	4,000 00	3,500 00	2,368 00
	<u>\$ 15,995 00</u>	<u>\$ 15,995 00</u>	<u>\$ 14,455 25</u>

As of March 31, 1947, there were 5 salaried employees being paid from this account. V. Q. Roblin was receiving a salary at an annual rate of \$3,120 on that date.

A Includes a payment of \$1,500 to V. C. MacDonald for legal services. Travelling expenses of J. T. Mitchell are included under Vote 364.

Vote 367 Patent Record Division

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus).....	7,025 00	5,025 00	3,281 55
A Printing and Stationery.....	34,500 00	36,500 00	36,500 00
Sundries, including Telegrams, Telephones and Travelling Expenses	500 00	500 00	307 29
	<u>\$ 42,025 00</u>	<u>\$ 42,025 00</u>	<u>\$ 40,088 84</u>

As of March 31, 1947, there was 1 salaried employee being paid from this account.

A Payment was made to the Department of Public Printing and Stationery for the printing of the *Canadian Patent Office Record* which is published weekly.

Vote 368 (and Vote 668, Further Supplementary Estimates) Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	2,200 00
Expenditures	2,165 95

Canada's contributions to the International Office at Berne, Switzerland, were: for the year 1945—\$1,044.53 for the protection of industrial property; and for the year, 1946—\$1,118.92 for the protection of literary and artistic works; cable charges, \$2.50.

GENERAL

Transfer from Vote 75, Unforeseen Expenses (Department of Finance)	\$ 5,492 79
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Expenditure incurred in connection with the departure of the Earl and Countess of Athlone and the reception to the Viscount and Viscountess Alexander of Tunis.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.	\$ 1,333 32
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DEMOBILIZATION AND RECONVERSION

Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)—Laurentian Terrace Hostel Revolving Fund	\$ 1 00
Expenditures	nil

Under authority of P.C. 6042, July 13, 1942, the Laurentian Terrace Hostel was constructed by the Department of Public Works to provide housing accommodation for junior female employees in the public service in the City of Ottawa. The hostel is operated under the direction of a board of management, which is authorized to fix and collect the charges for accommodation, meals and other services.

The allotment, authorized by Treasury Board Minute, T.314549B., September 12, 1946, is only a nominal sum since all moneys received from resident employees for accommodation, meals, etc., are credited to this account and are in excess of requirements for operating expenses and administrative costs (see Appendix to this Section for Balance Sheet and Income Statement for the year ended March 31, 1947).

Receipts for the fiscal year amounted to \$145,657 while disbursements were \$123,687.17 leaving a credit balance of \$21,969.83 in the account. The latter amount, consisting of operating surplus of \$12,762.83 for 1946-47 and cash surplus of \$9,207 at March 31, 1947, was transferred to Special Receipts.

Suppliers receiving \$5,000 or over; Canada Packers, Limited, \$10,014.24; Gamble-Robinson, Limited, \$8,589.23; Ottawa Fruit Supply, Limited, \$10,613.89.

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	5,637 00	25 25
Previous Years—Collectable	nil	nil
—Uncollectable	172,160 41	166,587 16
	\$ 177,797 41	\$ 166,612 41

Items in excess of \$1,000 in Previous Years—Uncollectable: (a) The late Honourable H. J. Logan, \$28,400; (b) Clerks of the following Courts: Supreme Court, Calgary, \$3,735; Supreme Court, Edmonton, \$29,492.94; Circuit Court, Montreal, \$38,792.29; District Court, Port Arthur, \$4,740; General Sessions of the Peace, Toronto, \$45,888.25; County Court, Vancouver, \$8,400; District Court, Wetaskiwin, \$1,445; County Court, Winnipeg, \$6,700.06.

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
<i>(c) Miscellaneous—</i>				
A Internment Operations Fund	22,251 48			22,251 48
B Maple Investments, Limited	2,500 00			2,500 00
C Prisoners of War—Funds	5,981 28			5,981 28
	<u>\$ 30,732 76</u>			<u>\$ 30,732 76</u>

A This account relates to prisoners of World War I. The balance remaining in the fund represents earnings of those who died while interned, those who escaped or were killed trying to escape, and of others, who, for various reasons, were not paid the balances to their credit on release.

B This amount has been deposited as security against any claim which may be put forward on behalf of the United States federal tax authorities for additional taxes against Maple Investments, Limited, such security being tendered in connection with a petition for acceptance of surrender of the charter of the said Maple Investments, Limited.

C This account is similar to Internment Operations Fund, except that the amount represents cash and valuables, which are the property of the prisoners.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Unclaimed Cheques Suspense—Secretary of State \$	109 55		\$ 12 00	\$ 121 55

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account pending claims therefor.

1946-47
PUBLIC ACCOUNTS

PART II

X

DEPARTMENT OF THE SECRETARY OF STATE

APPENDIX

LAURENTIAN TERRACE HOSTEL—*Concluded*

Income Statement for the year ended March 31, 1947

Revenue—			
Rooms		39,174 88	
Meals		104,618 93	
Miscellaneous		514 55	
			144,308 36
Deduct—			
Salaries and Wages		24,292 22	
Cost of Food Sold		59,750 36	
Other Expenses		6,701 03	
Administrative Expense:			
Salaries	9,149 84		
Meals—Staff	646 77		
Printing and Stationery	65 26		
Communication Services	204 73		
Miscellaneous	135 79		
		10,202 39	
General Expense—Salaries of Janitor and Watchman		2,993 53	
Heat, Light and Water:			
Salaries	6,417 97		
Coal	5,770 43		
Electricity	2,091 13		
Water	1,786 91		
		16,066 44	
Repairs and Maintenance:			
Building	42 00		
Electrical and Mechanical Equipment	1,565 05		
Furniture and other Equipment	595 10		
		2,202 15	
Depreciation:			
Furniture and Equipment	5,251 49		
China and Glassware	772 35		
Linen	3,166 62		
Silver	146 95		
		9,337 41	
			131,545 53
Excess of Revenue over Expenditure for 1946-47			\$ 12,762 83

1946-47
PUBLIC ACCOUNTS

PART II
Y

DEPARTMENT OF TRADE AND COMMERCE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF TRADE AND COMMERCE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	10,878,623 04	Ordinary	3,248,874 70
Demobilization and Reconversion	681,998 44	Special Receipts	21 11
	<u>\$ 11,560,621 48</u>		<u>\$ 3,248,895 81</u>

Receipts and Disbursements—Open Accounts

[2] Departmental Working Capital		[9] Floating Debt .....(Dr.)	2 10
Advances .....(Cr.)	2,232,297 59	[10] Deposit and Trust Accounts	
		.....(Dr.)	48,021,894 32
[3] Loans and Advances .....(Cr.)	123,809,426 04	[13] Sundry Suspense Accounts	3,594 72
	<u>(Cr.)\$126,041,723 63</u>		<u>(Dr.)\$ 48,018,301 70</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts the net amount only is shown. For details see page Y-25.

GENERAL COMMENTS

There are four appendices to this Section commencing on page Y-29. The first contains the Statement of Revenues and Expenditures for the year ended March 31, 1947, of the Board of Grain Commissioners for Canada; the second, the Balance Sheet as at March 31, 1947, and statement of Income and Expenditures of the Canadian Commercial Corporation; the third, the Balance Sheet as at March 31, 1947, together with related statements, of the Canadian Government Elevators; and the fourth, the statement of Assets and Liabilities as at December 31, 1946, and statement of Income and Expenditure for the Export Credits Insurance Corporation.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
Tax Revenues:		
A Miscellaneous Taxes	598,750 98	694,518 28
Non-Tax Revenues:		
B Return on Investments	582 63	774 79
C Privileges, Licences and Permits	115,762 37	376,396 27
D Proceeds from Sales	42,716 84	38,197 18
E Services and Service Fees	2,485,285 18	3,639,096 44
F Refunds of Expenditure	5,005 82	18,550 20
G Miscellaneous	770 88	535 03
Total Ordinary	3,248,874 70	4,768,068 19
Special Receipts—		
H Refunds of Previous Years' War and Demobilization Expenditures	21 11	929,327 78
Grand Total	<u>\$3,248,895 81</u>	<u>\$5,697,395 97</u>

Details

Ordinary Revenue—

Tax Revenues:

A	Miscellaneous Taxes: Duty assessed for the export of electric power and natural gas.....	598,750 98
Non-Tax Revenues:		
B	Return on Investments: Interest for the year ended December 31, 1946, on unpaid balance of purchase price of Steamer <i>Pelce</i> , \$574.79; miscellaneous, \$7.84.....	582 63
C	Privileges, Licences and Permits: Export permits, \$20,745.25; elevator licence fees, \$29,635; rent of Port Arthur elevator leased to McCabe Bros. Grain Co., \$60,344.53; fees collected by Canadian Government Trade Commissioners in foreign countries for signing currency certificates on customs invoices, \$3,975.59; sundries, \$1,062.....	115,762 37
D	Proceeds from Sales: Grain samples (Board of Grain Commissioners), \$29,514.78; surplus grain (Canadian Government Elevators), \$2,808.47; equipment, \$2,679.75; sale of publications, \$40; sale of screenings, \$6,801.37; sundries, \$872.47.....	42,716 84
E	Services and Service Fees: Board of Grain Commissioners: inspection, \$590,956.12; weighing, \$591,369.37; registration and cancellation of warehouse receipts, \$33,624.86; sampling, \$10,637.30; overtime, \$15,665.10; sundries, \$5,616.70. Canadian Government Elevators (storage and elevation of grain, cleaning, drying, etc.): Calgary, \$91,438.31; Edmonton, \$71,513.70; Lethbridge, \$47.60; Moose Jaw, \$118,099.24; Saskatoon, \$49,029.80. Electricity inspection fees, \$342,861.90; electricity laboratory fees, \$397.50; gas inspection fees, \$88,208.30; weights and measures inspection fees, \$450,353.40; weights and measures laboratory fees, \$2,873.95; Dominion Bureau of Statistics, bulletin service, \$22,483.03; Precious Metals Marking Act, sundries, \$109.....	2,485,285 18
F	Refunds of Previous Years' Expenditures	5,005 82
G	Miscellaneous	770 88

Total Ordinary 3,248,874 70

Special Receipts—

H Refunds of Previous Years' War and Demobilization Expenditures..... 21 11

Grand Total \$3,248,895 81

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
Y- 4	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
Y- 4	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
Y- 5	369 858	Departmental Administration.....	223,281 00	195,374 54	172,746 71
Foreign Trade Services—					
Y- 5	370 859	Commercial Relations and Foreign Tariffs Division, including contribution of \$2,800 to International Customs Tariffs Bureau (formerly Foreign Tariffs Division).....	83,648 00	59,788 31	37,995 20
Y- 6	371	Export Division.....	206,365 00	150,410 16	
Y- 6	372 860	Import Division, including a contribution of \$2,500 to the International Cotton Advisory Committee.....	100,732 00	78,782 21	6,392 88
Y- 7	373	Trade Commissioner Service (formerly Commercial Intelligence Service).....	1,721,890 00	1,332,943 35	997,782 00
Y- 9	374 861	Trade Publicity and Advertising in Canada and Abroad.....	475,750 00	331,405 59	66,874 61
Y-10	375 862	Wheat and Grain Division.....	30,787 00	27,899 09	11,829 08
Y-10	376 863	Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act.....	349,120 00	333,998 09	280,363 60
Y-11	377	Precious Metals Marking Act.....	20,004 00	15,865 35	11,517 42
Y-12	378 74	Weights and Measures Inspection Service.....	459,949 99	454,702 46	425,930 49
Y-13	379	Exhibitions.....	329,652 00	155,513 15	59,132 40

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
DOMINION BUREAU OF STATISTICS					
Y-13	380 } 864	Administration.....	148,950 00	128,502 81	110,585 02
Y-11	381 } 865	Statistics, including contribution of \$2,530 to the Inter-American Statistical Institute.....	2,287,388 00	2,129,979 08	1,501,897 12
Y-15	382 } 866	Census of Population.....	1,306,365 00	1,180,324 07	308,977 69
MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS					
Y-17	383 } 867	Administration.....	23,533 00	15,815 04	13,981 33
Y-17	384	Atlantic Ocean.....	100,000 00		
Y-18	385 } 869 } 386	Western Local Services.....	89,000 00	89,000 00	57,000 00
Y-18	870 } 669	Eastern Local Services.....	1,096,840 00	998,416 61	922,791 75
Y-19	868	Pacific Ocean.....	60,000 00		
CANADA GRAIN ACT					
Y-19	387	Administration.....	105,344 00	98,345 67	98,527 57
Y-20	388 } 74	Operation and Maintenance, including inspection and weighing, registration, etc.....	1,871,503 70	1,852,207 40	1,822,458 90
Y-22	389	Canadian Government Elevators, including equipment.....	740,923 00	464,650 55	381,569 10
CANADIAN GOVERNMENT TRAVEL BUREAU					
Y-22	390 } 670	To assist in promoting Tourist Business in Canada.....	825,000 00	768,035 51	40,846 11
SUPERANNUATION AND RETIREMENT BENEFITS					
Y-22	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	4,664 00	4,664 00	8,123 66
		Total Ordinary.....	12,672,689 69*	10,878,623 04	7,349,322 64
DEMOBILIZATION AND RECONVERSION					
Y-23	614	Export Permit Branch—Administration.....	198,400 00	157,210 10	168,311 73
Y-23	615	Canadian Shipping Board—Administration....	138,400 00	59,209 16	95,890 95
Y-24	616	Canadian Export Board—Administration.....	251,000 00	19,889 56	154,366 63
Y-24	617	Steamship Subsidies Stabilization Fund.....	500,000 00	445,689 62	346,964 60
Y-24		Transfer from Vote 505, Miscellaneous and Un- foreseen Expenses (Department of Finance)— Canadian Export Board Revolving Fund....	1 00		
		Expenditures: from Appropriations not required for 1946-47.....			143,858,351 74
		Total Demobilization and Reconver- sion.....	1,087,801 00	681,998 44	144,623,885 65
		Grand Total.....	\$13,760,490 69	\$11,560,621 48	\$151,973,208 29

* Includes provision for expenditures of \$13,750 classified as Active Assets—see under Loans and Advances, Miscellaneous, further on in this section.

Salary of Minister, Hon. J. A. MacKinnon, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

Vote 369 (and Vote 858, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	166,481 00	166,481 00	163,269 08
Other Pay-list Items	4,100 00	4,100 00	3,685 82
A Printing and Stationery	7,000 00	10,000 00	5,082 51
B Travelling Expenses	10,000 00	10,000 00	4,293 48
Telegrams and Telephones	8,000 00	7,000 00	4,099 18
Printing of Annual Report, Department of Trade and Commerce	700 00	700 00	433 53
Trade Promotion at Home and Abroad	12,000 00	10,000 00	750 44
C Canadian Trade Index	10,000 00	10,000 00	10,000 00
Sundries	5,000 00	5,000 00	3,760 50
	<u>\$ 223,281 00</u>	<u>\$ 223,281 00</u>	<u>\$ 195,374 54</u>

As of March 31, 1947, there were 83 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. M. W. Mackenzie, Deputy Minister, \$15,000; O. Master, Assistant Deputy Minister, \$7,500; A. C. L. Adams, \$4,080; C. E. V. Drolet, \$2,460; M. G. Glasco, \$3,600 (Jan. 21); L. J. Gleeson, \$3,000; M. L. E. Jones, \$2,580*; V. Labelle, \$2,580; L. T. Lett, \$2,580; G. Y. Loughhead, \$3,120; N. Paterson, \$3,000; E. F. Powell, \$2,484*; F. Sim, \$5,700; D. W. Thompson, \$2,880; H. E. Treble, \$3,240; V. Vergette, \$2,580 (on loan to Wartime Prices and Trade Board); S. P. Wheelock, \$4,500.

A Payments were made to the Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to: Hon. J. A. MacKinnon, \$1,961.32; F. Sim, \$308.77.

C The Department purchased from the Canadian Manufacturers' Association 5,000 copies of the 1946 edition of the *Canadian Trade Index* at a cost of \$10,000.

Vote 370 (and Vote 859, Supplementary Estimates) Foreign Trade Services—Commercial Relations and Foreign Tariffs Division, including contribution of \$2,800 to International Customs Tariffs Bureau (formerly Foreign Tariffs Division)

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	64,663 00	64,663 00	51,522 73
Other Pay-list Items	500 00	500 00	439 25
Printing and Stationery	1,000 00	2,000 00	992 43
A Travelling Expenses	11,560 00	11,560 00	3,544 82
Telegrams and Telephones	1,500 00	1,000 00	517 83
Contribution to International Customs Tariffs Bureau	2,800 00	2,800 00	2,458 35
Sundries, including Equipment	1,625 00	1,125 00	312 90
	<u>\$ 83,648 00</u>	<u>\$ 83,648 00</u>	<u>\$ 59,788 31</u>

As of March 31, 1947, there were 22 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. J. L. E. Couillard, \$2,580; G. C. Cowper, \$3,900; J. M. H. Davison, \$2,400; H. V. Jarrett, \$3,240; H. R. Kemp, \$7,500; E. J. McMeekin, \$3,420; A. L. Neal, \$4,500; H. K. Potter, \$3,120.

A Travelling expenses of \$300 or over were paid to: J. L. E. Couillard, \$2,578.36†; G. C. Cowper, \$714.73†; H. R. Kemp, \$2,371.87†; A. L. Neal, \$695.75†; G. St. Laurent, \$537.84.

†Including \$3,584.08 charged to Department of External Affairs.

Vote 371 Foreign Trade Services—Export Division

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	163,865 00	162,865 00	124,207 19
Other Pay-list Items	3,000 00	3,000 00	2,214 67
Telegrams, Telephones, Postage, etc.	20,000 00	16,500 00	8,128 19
A Printing and Stationery	12,000 00	11,500 00	6,896 93
B Travelling Expenses	6,000 00	10,000 00	8,137 60
Miscellaneous	1,000 00	2,000 00	803 48
Newspapers and Periodicals	500 00	500 00	22 10
	<u>\$ 206,365 00</u>	<u>\$ 206,365 00</u>	<u>\$ 150,410 16</u>

As of March 31, 1947, there were 58 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. S. G. Barkley, \$3,900; W. H. Black, \$2,820; W. F. Bull, \$6,300; N. R. Chappell, \$3,300; E. Clarke, \$3,900; G. F. Clingan, \$3,420; J. U. Curtis, \$3,300; A. E. Fortington, \$4,020; C. J. Gardner, \$3,900; H. A. Gilbert, \$3,900; W. H. Grant, \$4,500; B. R. Hayden, \$3,240*; P. G. Jones, \$3,300; T. R. Kinsella, \$2,940 (on loan to Department of Fisheries); A. S. MacRae, \$3,300; G. D. Mallory, \$5,040; K. L. Melvin, \$2,460; E. L. Smith, \$2,940*; G. R. Poley, \$3,900; A. M. Tedford, \$2,700; T. S. Walsh, \$3,300 (Oct. 5); E. B. H. Wright, \$3,120.

A Payments were made to the Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to: S. G. Barkley, \$321.50; R. W. Blake, \$548.77; W. F. Bull, \$811.23; N. Chappell, \$563.56; G. F. Clingan, \$418.70; C. J. Gardner, \$544.04; H. A. Gilbert, \$2,144.47; P. G. Jones, \$401.85; T. R. Kinsella, \$310.52 (charged to Department of Fisheries: Vote 508, \$98.37; Vote 509, \$212.15); G. D. Mallory, \$1,024.43 (including \$573.89 charged to Vote 373); G. R. Poley, \$618.50.

W. F. Bull received removal expenses of \$721.13 (charged to Vote 373).

Vote 372 (and Vote 860, Supplementary Estimates) Foreign Trade Services—Import Division, including a contribution of \$2,500 to the International Cotton Advisory Committee

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	69,332 00	69,332 00	66,236 61
Other Pay-list Items	800 00	800 00	455 43
Printing and Stationery	10,500 00	10,500 00	3,255 80
A Travelling Expenses	3,600 00	3,600 00	1,906 26
Telegrams and Telephones	9,000 00	9,000 00	4,018 77
Office Equipment	4,000 00	4,000 00	
Miscellaneous	1,000 00	1,000 00	409 34
International Cotton Advisory Committee membership	2,500 00	2,500 00	2,500 00
	<u>\$ 100,732 00</u>	<u>\$ 100,732 00</u>	<u>\$ 78,782 21</u>

As of March 31, 1947, there were 42 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. F. T. Carten, \$2,700; A. C. Fairweather, \$2,700; D. Harvey, \$5,700; W. G. R. Hopkins, \$2,580; A. J. Langdon, \$2,700; C. F. McGinnis, \$4,500; H. B. Scully, \$3,120.

A Travelling expenses of \$300 or over were paid to: H. W. Brighton (included under Vote 373); D. Harvey, \$566.84; A. J. Langdon, \$415.60; C. F. McGinnis, \$321.66.

Vote 373 Foreign Trade Services—Trade Commissioner Service (formerly Commercial Intelligence Service)

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	688,577 00	688,577 00	630,604 25
Other Pay-list Items	2,700 00	2,700 00	2,490 07
Living Allowances	343,113 00	343,113 00	283,874 54
Office Rents	55,000 00	65,000 00	57,166 44
Telegrams, Telephones, Postage	20,000 00	50,000 00	47,004 77
A Printing and Stationery	25,000 00	32,000 00	24,019 98
B Travel and Removal	200,000 00	300,000 00	148,125 40
Local Transportation	5,000 00	12,000 00	9,410 25
Equipment, Acquisition and Repairs	40,000 00	40,000 00	37,881 94
Miscellaneous, including Janitor Service, Petty Cash, etc.	25,000 00	60,000 00	59,512 79
Newspapers and Periodicals	6,000 00	6,000 00	4,975 54
Trade and Industrial Promotion	25,000 00	25,000 00	7,840 67
C Compensation to Trade Commissioners for loss of Furniture and Effects	40,000 00	40,000 00	20,036 71
Opening New Offices	246,500 00	57,500 00	
	<u>\$1,721,890 00</u>	<u>\$1,721,890 00</u>	<u>\$1,332,943 35</u>

As of March 31, 1947, there were 293 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements. Living allowances of these employees, travelling expenses where the amount was \$300 or over and removal expenses are also shown.

	Salary rate	Living allowance	Travelling expenses	Removal expenses
Allen, S. V.	\$ 4,080 00	\$ 4,021 38	\$ 980 37	\$ 4,764 77
Armstrong, D. S.	2,520 00	2,736 50		
Ausman, L. H.	3,420 00	3,310 40	782 07	
Bachand, B. J.	2,520 00	3,398 08	912 55	162 60
Beaupre, T. N.	2,700 00		949 89	
Belanger, P. M.	4,080 00	3,433 06	973 37	
Birkett, C. B.	3,420 00	3,914 09	1,157 88	
Bissett, C. S.	4,860 00	8,635 50	990 65	
Bissonnet, A. P.	2,400 00		1,034 28	
Blake, R. W.	3,300 00	2,353 03		2,156 05
Bower, R. P.	4,080 00	5,373 42		1,038 08
Boyer, J. M.	3,420 00	5,049 93	402 30	
Brighton, H. W.	4,480 00*		301 50†	
Britton, J. C.	3,900 00	4,250 04		69 06
Brodie, A. B.	2,520 00	2,738 98	670 05	1,098 07
Brown, H. L.	4,080 00	961 80	1,534 33	
Browne, G. A.	2,520 00	3,792 31	309 95	
Bryan, A. E.	6,000 00	3,740 77	2,422 08	364 65
Chapin, V. L.	2,400 00		549 30	
Cheney, H. W.	4,980 00		624 02	
Cole, D. S.	6,000 00	5,439 96	620 58	2,389 44
Cook, F. T.	2,520 00	3,787 52		
Cosgrave, L. M.	5,220 00	4,198 37	3,281 51	
Croft, C. M.	6,000 00	3,770 75	379 41	4,939 86
Dale, M. R. M.	2,520 00	1,827 85	1,110 48	3,136 27
Depocas, J. C.	3,420 00	1,654 79	1,338 33	
Doull, A. K.	2,940 00	1,985 72		149 60
Duclos, V. E.	4,080 00	5,633 24		
Dykes, J. G. (Nov. 6)	2,520 00	2,611 18		1,276 02
English, J. H. F.	5,640 00	3,255 78		4,522 29
Evans, A. W.	2,520 00	3,740 00		1,139 11
Fisher, W. J.	3,900 00		472 85	
Fletcher, T. R. G.	2,520 00	1,841 73	782 88	2,339 31
Fraser, F. W.	5,220 00	3,500 04		
Gallow, C. R.	2,520 00	4,478 62	740 27	2,760 88
Gauthier, J. P. C.	2,700 00		1,009 04	
Geddes, R. (Aug. 7)	8,000 00		2,006 83†	
Glass, L. S.	4,260 00	5,988 16		

	Salary rate	Living allowance	Travelling expenses	Removal expenses
Gordon, R. V. N.	2,700 00	136 58	1,068 46	
Gornall, W. B.	5,220 00	3,695 62	2,186 39	
Grant, M.	2,820 00			
Gravel, R. E.	2,520 00	4,810 60		
Grew, R.	4,860 00	2,557 63	3,116 63	
Hall, G. S.	3,900 00			
Heasman, G. R.	6,900 00		552 03	
Hopper, W. C.	4,860 00		315 77	
Hudd, F.	6,600 00	4,466 60		
Hughes, G. F. G.	2,520 00	2,591 66		1,875 57
Jackson, D. W.	2,520 00	4,500 00		940 65
Johnson, G. B.	6,000 00	3,001 27	1,088 07	
Kenderdine, J. E.	7,000 00			556 20
Lamontagne, Y.	5,220 00	5,770 48	482 50	226 89
Langley, J. A.	5,640 00	5,740 29	423 98	128 78
Law, E. G. (July 20)	2,400 00			
Longfellow, J. H.	2,580 00			
Macdonald, B. A.	4,080 00	4,799 88	321 61†	
MacDonald, J. A.	2,940 00			
MacDonald, S. G. K.	4,080 00	4,750 93	472 09	2,839 80
Macgillivray, J. C. (July 1)	5,260 00	1,354 15		
Maguire, E. H.	2,520 00	4,125 34		
Major, T. G.	4,260 00	3,999 96	625 54	479 47
Manion, J. P.	3,900 00	2,187 99	5,425 20	
McCull, E. L.	6,000 00	2,927 39		
McCullough, W. B.	3,420 00	4,038 52	2,654 32	
McLane, P. V.	4,260 00	3,312 67	996 72	4,126 42
Millyard, W. J.	2,400 00		991 43	
Monty, T. J.	3,900 00	2,596 05	820 00	566 87
Mundy, D. B.	2,520 00	2,880 83		2,555 49
Mutter, J. L.	4,260 00	4,566 13	568 64	421 36
Newman, G. A.	4,620 00*			991 84
Noble, K. F.	3,420 00	659 91	1,171 15	
Nyenhuis, K.	3,900 00			
Palmer, F. H.	5,640 00	4,731 32		
Palmer, M. B.	4,260 00	3,999 96	1,116 88	4,140 69
Paterson, G. R.	4,680 00	5,049 90	632 78	
Priestman, H. L. E.	4,680 00	3,703 16	820 07	6,479 53
Rankin, B. I.	2,520 00	2,603 13		694 33
Richardson, H. W.	2,520 00	3,375 00	719 20	3,617 18
Rochester, G. H.	4,200 00*			
Roe, R. D.	5,040 00	2,966 38	1,226 50	
Rosenthal, R. W.	3,180 00*			
Scott, H. A.	5,640 00	5,749 95	749 73	
Smith, R. C.	2,520 00	4,526 06	800 21	3,342 66
Smith, R. G. C.	4,080 00	4,499 88	1,446 18	2,123 17
Smith, W. G.	2,520 00	3,413 08	917 78	
Stark, W. G.	4,080 00	4,499 88		
Stewart, M. T.	4,080 00	5,624 88	1,182 13	288 51
Stiles, J. A.	2,520 00	3,731 27	782 69	38 01
Strong, J. A.	5,220 00	5,750 00		4,144 12
Sykes, P.	4,500 00	1,973 93	1,511 97	2,213 53
Tregaskes, S. G.	2,700 00		1,012 05	
Tremblay, J. H.	3,300 00	5,708 22	1,370 18	2,166 71
Van Tighem, C. J.	2,520 00	3,375 00	473 81	
Vechsler, M. J.	4,260 00	3,627 76	1,026 47	
Venus, C. G.	3,904 75*			
Wallace, W. D.	2,520 00	3,787 52		351 98
West, C. H.	3,420 00	5,750 00		
White, V. A.	3,900 00			
Wilding, A.	5,400 00	3,333 25		1,406 06
Young, R. T.	4,080 00			

†These items were charged to: Vote 372, \$301.50; Department of External Affairs, Vote 49, \$321.61; Department of Reconstruction and Supply, Vote 604, \$2,006.83.

- A Payments amounting to \$11,975.99 were made to the Department of Public Printing and Stationery.
- B Travelling expenses of \$300 or over were paid to: G. D. Mallory (included under Vote 371); C. F. Wilson (included under Vote 375).
Removal expenses paid to employees, whose annual salaries were under \$2,400 on March 31, 1947, were as follows: E. Arnold, \$802.80; A. Beattie, \$42.32; E. Browne, \$556.87; K. Griner, \$260.71.
Removal expenses were also paid from this vote in an amount of \$151.62 to H. Turcot, a former official of the Department and to W. F. Bull (included under Vote 371).
- C Final payments to departmental officials to assist them in the replacement of their personal effects and household goods which were lost due to enemy occupation of countries in which they had been stationed, or by enemy action, were as follows: C. M. Croft, \$429; J. A. Langley, \$1,940; B. A. MacDonald, \$3,960.80; P. V. McLane, \$3,000; A. B. Muddiman, \$6,000; J. L. Mutter, \$1,416; K. F. Noble, \$3,115.91.
Suppliers receiving \$5,000 or over: Canadian Pacific Railway Co., \$28,835.14; Ford Motor Co. of Canada, Ltd., \$9,723.42; General Motors of Canada, Ltd., \$5,474.97; H. H. Popham and Co., Ltd., \$27,792.43.

A distribution of expenditures by offices follows:

Head Office	183,723 27	Liverpool	29,482 30
Algiers	2,603 59	London	95,685 60
Athens	8,327 57	Los Angeles	24,105 11
Auckland	24,483 73	Melbourne	20,175 37
Batavia	79 24	Mexico City	50,183 35
Belfast	1,399 58	New York	49,179 08
Berlin	85 13	Oslo	19,377 75
Bogota	35,152 56	Paris	41,216 99
Bombay	21,783 76	Port of Spain	28,618 41
Brussels	34,300 25	Rio de Janeiro	38,690 45
Buenos Aires	30,707 70	Rome	14,092 85
Cairo	32,488 29	St. John's	13,469 77
Cape Town	28,200 45	Santiago	35,794 53
Caracas	29,104 94	Sao Paulo	1,426 92
Chicago	18,269 66	Shanghai	24,894 07
Chungking	514 85	Singapore	19,501 73
Dublin	20,348 91	Stockholm	21,326 17
Glasgow	23,896 25	Sydney	36,666 10
Guatemala City	11,248 13	The Hague	22,958 51
Havana	27,024 49	Tokyo	2,972 75
Hong Kong	17,913 55	Washington	62,856 82
Johannesburg	43,310 86	Wellington	6,288 51
Kingston	22,841 38		
Leopoldville	5,799 96	Total	\$1,332,943 35
Lima	25,889 09		
Lisbon	24,483 02		

Vote 374 (and Vote 861, Supplementary Estimates) Foreign Trade Services—Trade Publicity and Advertising in Canada and Abroad

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	43,890 00	43,890 00	32,067 19
Other Pay-list Items	250 00	250 00	187 72
Advertising in Canadian newspapers, trade, industrial and financial papers, magazines and radio	200,000 00	285,000 00	252,654 11
Special Booklets	50,000 00	50,000 00	6,486 68
Special Films	30,000 00	30,000 00	8,267 57
Advertising Abroad	100,000 00	15,000 00	138 69
Translation of material distributed to periodicals in Latin American countries	5,000 00	4,000 00	291 64
Newspapers for clipping and reference purposes	500 00	800 00	501 89
Printing— <i>Commercial Intelligence Journal</i>	30,000 00	30,000 00	24,335 62
Printing and Stationery	2,000 00	4,000 00	2,915 10
Photographs	1,000 00	1,000 00	681 43
Travelling Expenses	3,500 00	3,500 00	366 65
Contingencies	9,610 00	8,310 00	2,511 30
	\$ 475,750 00	\$ 475,750 00	\$ 331,405 59

As of March 31, 1947, there were 15 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows: B. C. Butler, \$6,300; M. Freedman, \$4,500 (July 2); J. F. Grant, \$4,500; J. F. McDonald, \$2,520; S. L. Tilley, \$3,600.

Suppliers receiving \$5,000 or over: National Film Board, \$9,538.45; Department of Public Printing and Stationery, \$28,629.31; Walsh Advertising Co., Ltd., Windsor, \$251,419.77.

Vote 375 (and Vote 862, Supplementary Estimates) Foreign Trade Services—Wheat and Grain Division

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	23,437 00	21,237 00	19,382 12
Other Pay-list Items	250 00	250 00	226 13
Living Allowances	1,900 00	1,900 00	1,899 96
Printing and Stationery	200 00	500 00	480 92
Travelling Expenses	2,500 00	2,500 00	2,154 83
Telegrams, Telephones and Postage	1,700 00	3,900 00	3,700 59
Miscellaneous, including Equipment	800 00	500 00	54 54
	<u>\$ 30,787 00</u>	<u>\$ 30,787 00</u>	<u>\$ 27,899 09</u>

As of March 31, 1947, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: J. B. Lawrie, \$3,600; C. F. Wilson, \$6,000.

C. C. Boxer, Special Resident Representative of the Canadian Wheat Board in Washington was paid the sum of \$4,670.81 representing one-half of salary of \$7,000 per annum (increased from \$4,500 as at November 1) and one-half of living allowance of \$3,800 per annum.

Travelling expenses of \$300 or over were paid to: G. H. McIvor, \$968.15; C. F. Wilson, \$3,073.91 (including \$1,032.31 charged to Vote 373 and \$1,117.32 charged to Department of External Affairs, Vote 49).

Vote 376 (and Vote 863, Supplementary Estimates) Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	281,895 00	275,895 00	273,921 78
Other Pay-list Items	325 00	325 00	310 33
Telegrams, Telephones and Postage	2,700 00	3,700 00	3,013 57
Freight, Express, Cartage, etc.	1,600 00	2,100 00	1,540 74
Miscellaneous	1,100 00	1,353 11	669 79
A Travelling Expenses	42,000 00	42,000 00	40,313 87
General Supplies	8,500 00	12,500 00	6,941 85
Equipment	10,000 00	10,000 00	6,039 27
Printing of Annual Report	1,000 00	1,246 89	1,246 89
	<u>\$ 349,120 00</u>	<u>\$ 349,120 00</u>	<u>\$ 333,998 09</u>

As of March 31, 1947, there were 122 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Aman, T. S.	\$ 2,400 00	\$ 3,482 79	Chevrier, R. J.	3,120 00	
Anderson, H. R. W.	2,520 00	1,155 28	Clark, H. M.	3,720 00	648 70
Andrews, W. G.	2,400 00	1,116 71	Clayton, J. W. (Jan. 9) .	2,520 00	
Babington, F. C.	3,000 00		Clow, H. B.	2,820 00	384 91
Bissonnette, H.	2,520 00	1,015 34	Cole, N. R. (Nov. 21) ...	2,400 00	
Cantin, A. J. (Sept. 29).	2,520 00		Cryer, K.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Finley, W.	2,520 00		Power, E. F.	2,820 00	
Fletcher, W. E.	2,520 00		Readman, G.	2,400 00	630 46
Fountain, G. A.	2,520 00	850 50	Robertson, A. F.	2,820 00	
Fraser, W. J. S.	2,400 00		St. Pierre, L. J. R.	2,400 00	
Frye, W. C.	2,400 00	667 09	Scouler, G. T.	3,000 00	
Grant, C.	2,820 00		Shrimpton, S. A.	2,820 00	
Guenther, W. F.	2,400 00	582 71	Skaife, W. (Feb. 7)	2,700 00	
Guy, R. W.	3,300 00		Smith, J. C.	3,000 00	
Ham, J. A.	3,000 00		Stiver, J. L.	4,980 00	
Hart, S. N.	3,500 00		Stott, J.	3,540 00	371 74
Hunt, L. V.	3,780 00		Teece, E. R.	2,400 00	366 25
Labelle, J. H.	3,000 00	1,694 94	Tovell, E. R.	2,400 00	773 40
Levasseur, J.	2,520 00		Upper, S. B.	2,820 00	
Liddle, J. T.	2,400 00	1,136 77	Waterhouse, H. A.	2,580 00	378 00
McKay, J. W.	2,400 00	674 17	Weeks, J. H.	2,400 00	1,070 56
Miller, W. F.	2,820 00	892 28	Westwood, H.	3,120 00	
Neal, G. E.	2,520 00	487 74	Whitfield, P.	2,520 00	1,423 01
Penny, H. B.	2,820 00	657 60	Willis, E. A.	2,400 00	
Percival, W. R.	2,520 00		Young, N. H.	2,520 00	

A The following employees, whose annual salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: C. D. Briggs, \$527.18; A. W. Burns, \$440.87; G. C. Caron, \$1,053.10; J. A. Cruickshank, \$1,151.13; J. R. Gardner, \$1,150.37; J. P. P. Gaudette, \$653.59; J. P. Goodwin, \$921.28; T. E. Guest, \$311.29; A. E. Guy, \$469.35; E. J. Head, \$443.03; W. J. Henderson, \$813.35; P. T. Hogan, \$493.10; J. R. Lepage, \$741.47; R. S. MacNab, \$483.85; G. McGowan, \$905.69; L. F. Payne, \$677.84; T. J. Warren, \$1,327.78; H. E. Wilkins, \$537.49; J. R. Trudel, \$1,092.45.

Machon Sealing Wax Co., Toronto, was paid \$7,197.20 from this vote.

A distribution of expenditures by units follows:

Head Office	29,643 45	Ottawa	18,723 46
Eastern Division	4,415 53	Quebec	14,921 09
Central Division	3,690 63	Regina	9,782 33
Western Division	3,851 74	Saint John	9,635 89
Belleville	12,203 38	Sudbury	7,763 71
Calgary	9,631 51	Three Rivers	8,300 95
Charlottetown	1,167 70	Toronto	41,018 84
Edmonton	8,275 60	Vancouver	16,185 33
Fort William	3,437 60	Victoria	6,285 31
Halifax	10,654 41	Winnipeg	16,387 32
Hamilton	21,595 10		
London	23,857 50	Total	\$ 333,998 09
Montreal	46,089 73		
Nelson	6,479 98		

Vote 377 Precious Metals Marking Act

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	12,914 00	12,914 00	11,504 38
Other Pay-list Items	50 00	50 00	21 07
Professional and Special Services	1,000 00	1,000 00	184 87
A Travelling Expenses	5,000 00	4,000 00	2,517 22
Miscellaneous	1,040 00	2,040 00	1,637 81
	<u>\$ 20,004 00</u>	<u>\$ 20,004 00</u>	<u>\$ 15,865 35</u>

As of March 31, 1947, there were 5 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. W. L. Berry, \$3,240; R. McKenzie, \$2,520.

A Travelling expenses of \$300 or over were paid to: W. L. Berry, \$497.12; R. McKenzie, \$1,398.34.

Vote 378 Weights and Measures Inspection Service

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	275,201 00	273,701 00	273,701 00
Other Pay-list Items	800 00	800 00	707 63
Allotted from Vote 74, Salaries, etc.	5,148 99*	5,148 99	5,148 99
A Travelling Expenses	37,500 00	37,300 00	36,801 37
B Cartage	115,500 00	121,500 00	121,294 80
Freight, Express, etc.	1,300 00	1,300 00	915 00
Supplies, Materials, Printing	9,500 00	14,000 00	10,674 97
Telegrams, Telephones, Postage	5,000 00	4,700 00	4,350 48
Short Weight, Miscellaneous	10,000 00	1,500 00	1,108 22
	\$ 459,949 99	\$ 459,949 99	\$ 454,702 46

*This vote was supplemented by a transfer of this amount from Vote 74, Department of Finance (Section F) under authority of Treasury Board Minute, T. 322809 B., January 28, 1947.

As of March 31, 1947, there were 135 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ashley, H. G.	\$ 2,580 00	\$ 430 40	Lemay, H.	2,580 00	492 20
Balcom, W. F.	2,580 00		Lemieux, J. O.	2,580 00*	
Bourgeois, J. A.	2,580 00		Marshall, R.	2,700 00	
Butterfield, E. S.	2,700 00		McLean, D. J. (Apr. 7)	3,720 00	
Cable, A. E. H.	2,580 00	301 40	Pannell, L. F.	2,700 00	
Cuddy, S.	3,360 00		Reynolds, R. H.	2,400 00	
Dion, J. C. A.	2,580 00		Richardson, A. J.	3,120 00	675 55
Field, W. J.	2,820 00		Scott, J. W.	2,580 00	
Fleming, T. H.	2,700 00		Sheppard, C. F.	3,000 00	
Gill, A. F.	3,000 00†	318 90	Stapledon, T. H.	2,460 00	
Hart, F. T.	2,580 00		Wampler, C. F.	2,700 00	
LeBlanc, C. E.	2,880 00		Way, E. O.	4,980 00	

†Part of total salary of \$6,720, the balance being charged to Vote 345, Department of Reconstruction and Supply.

A The following employees whose annual salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: J. E. J. Baillargeon, \$549.56; A. A. Baird, \$464.99; H. C. Baker, \$409.58; D. J. Bartlett, \$544.45; A. W. Bennett, \$465.55; W. R. Billings, \$476.05; G. Boucher, \$351.78; W. R. Boyd, \$463.70; L. Brousseau, \$386.62; J. A. Burrows, \$482.65; T. Clarke, \$1,303.79; J. A. Cliche, \$909.49; O. Cloutier, \$729.02; C. H. Couture, \$1,058.98; J. H. L. Couture, \$407.88; E. H. Cuckow, \$462.55; J. B. Doucet, \$501.65; J. F. Dunn, \$403.66; J. B. Fletcher, \$811.50; D. B. Flowelling, \$792.14; C. A. Germain, \$698.95; C. F. Gervan, \$540.95; C. Gibson, \$367.27; J. J. Gunn, \$643.85; G. F. Hachette, \$831.44; E. R. Hicks, \$301.40; R. Hinton, \$745.65; F. L. Howden, \$320.82; M. D. Huckabay, \$395.91; C. E. Jackson, \$345.28; F. C. Jewett, \$827.69; C. J. Joyce, \$776.90; W. N. Kay, \$428.30; J. Kokesh, \$327.25; A. M. Kyle, \$332.10; J. A. Levesque, \$1,018.22; L. R. J. MacDonald, \$314.12; L. Marion, \$363.72; G. H. Morgan, \$472.70; E. D. Palmer, \$375.97; G. E. Parker, \$644.10; F. G. Plewes, \$429.50; J. O. A. Poirier, \$391.33; J. A. Reeves, \$522.90; G. Richards, \$1,374.30; C. Roberge, \$394.15; D. A. Rose, \$316.50; A. Rowan, \$460.77; F. J. Shaw, \$379.02; G. Valin, \$545.55; J. Verville, \$436.81; H. H. Wilson, \$315.35; P. Wiltse, \$420.75; W. M. Winram, \$530.07.

B Covers cost of transportation of weights and other inspection equipment.

A distribution of expenditures by units follows:

Head Office	37,240 32	Montreal	40,434 56	Three Rivers	14,023 46
Belleville	18,362 14	Ottawa	24,617 09	Toronto	36,450 92
Calgary	19,154 53	Quebec	37,197 64	Vancouver	27,164 01
Charlottetown	3,013 92	Regina	20,632 39	Winnipeg	26,203 40
Dawson	345 00	Saint John	10,854 50	Elevator, Fort William	139 54
Edmonton	23,516 50	Saskatoon	23,849 70		
Halifax	14,878 02	Sherbrooke	13,193 98		
Hamilton	27,497 45	Sudbury	11,920 37	Total ...	\$ 454,702 46
London	24,013 02				

Vote 379 Exhibitions

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	33,152 00	47,252 00	37,397 83
Other Pay-list Items		900 00	679 76
Ottawa Office, Sundry Expenditure	1,500 00	7,800 00	7,655 30
General Expenses, rental of land, rates, taxes, water, maintenance, building, freight, wages, etc.	15,000 00	14,000 00	7,296 76
Renovating and putting in operating order the Exhibition Workshops at Blackburn Road, London, England	10,000 00	10,000 00	620 43
A Participation in exhibitions in Canada, United States of America and abroad	125,000 00	103,008 97	68,831 41
Participation in Pan-American Exposition, Mexico City, December, 1946	100,000 00	100,000 00	
A Participation in Book Fair, Mexico City, April, 1946	5,000 00	6,891 03	4,928 55
A Participation in British Industries Fair, London, England, 1946	10,000 00	10,000 00	8,260 93
A Participation in Sportsmen's and Travel Shows, United States of America	20,000 00	20,000 00	15,364 01
Displays for Trade Commissioner Offices	10,000 00	10,000 00	4,478 17
	<u>\$ 329,652 00</u>	<u>\$ 329,652 00</u>	<u>\$ 155,513 15</u>

As of March 31, 1947, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. M. A. Armstrong, \$2,400; G. F. Bannerman, \$9,000; R. G. Brown, \$3,000; P. A. Corkery, \$2,700; F. P. Cosgrove, \$4,500; R. H. Dayton, \$5,000; R. L. Greene, \$3,600; H. A. D. Simmons, \$2,700; T. C. Wood, \$2,880.

Travelling expenses of \$300 or over were paid to: G. Bannerman, \$3,012.57; R. J. Beesley, \$1,055.39; R. G. Brown, \$1,290.89; F. P. Cosgrove, \$1,477.11; E. Phillipe, \$659.93.

A These expenditures include costs of construction of exhibits, travelling and transportation expenses, and rental of space.

D. Kemp Edwards, Ltd., Ottawa, was paid \$7,208.72 from this vote.

DOMINION BUREAU OF STATISTICS

Vote 380 (and Vote 864, Supplementary Estimates) Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	138,440 00	137,240 00	121,478 33
Other Pay-list Items	1,700 00	2,150 00	1,832 94
Telegrams, Telephones and Postage	100 00	100 00	92 10
Local Transportation	350 00	350 00	270 00
Freight, Express and Cartage	3,500 00	4,700 00	4,480 79
Travelling Expenses	500 00	500 00	52 55
Printing and Stationery	2,000 00	2,000 00	38 09
Sundries	1,000 00	1,000 00	258 01
Equipment, Maintenance and Repairs	1,360 00	910 00	
	<u>\$ 148,950 00</u>	<u>\$ 148,950 00</u>	<u>\$ 128,502 81</u>

As of March 31, 1947, there were 73 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. R. A. Cameron, \$3,000; J. W. Delisle, \$2,580; H. P. Howell, \$2,760*; (Jan. 16); G. S. Lewis, \$2,580; J. E. MacKay, \$3,600; H. Marshall, \$6,900; F. H. McCoy, \$2,460; S. S. Swettenham, \$2,604*.

Vote 381 (and Vote 865, Supplementary Estimates) Statistics, including contribution of \$2,530 to the Inter-American Statistical Institute

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	1,423,875 00	1,423,875 00	1,407,331 96
Other Pay-list Items	23,500 00	23,500 00	19,981 01
Telegrams, Telephones and Postage	5,500 00	7,500 00	7,363 12
Equipment, Maintenance and Repairs	31,410 00	41,410 00	33,494 17
A Vital Statistics Fees	60,000 00	70,000 00	68,176 46
B Criminal Statistics Fees	19,000 00	19,700 00	19,545 52
Printing and Stationery	118,500 00	143,500 00	131,746 17
Photographic Supplies	22,585 00	22,585 00	16,917 17
Educational Supplies	10,000 00	17,000 00	11,542 94
C Travelling Expenses	32,000 00	32,000 00	25,278 86
Printing of Departmental Publications	85,000 00	110,000 00	98,463 43
D Rental of Equipment	103,000 00	103,000 00	99,307 15
Conferences on Agricultural, Financial and Vital Statistics ..	6,000 00	6,000 00	2,797 54
Sundries	5,000 00	5,000 00	4,496 70
Contribution to the Inter-American Statistical Institute ...	2,530 00	2,530 00	2,523 28
E Field Sampling Organization	210,000 00	162,500 00	117,953 23
F Preparation of an Index of Deaths, January 1, 1925 to date ..	129,488 00	97,288 00	63,060 37
	<u>\$2,287,388 00</u>	<u>\$2,287,388 00</u>	<u>\$2,120,979 08</u>

As of March 31, 1947, there were 998 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abell, A. S.	\$ 4,200 00		Holmes, A. D.	2,460 00	
Bangs, R. G.	3,000 00		Howard, P. A.	2,700 00	
Barber, C. L.	3,300 00*		Hudek, H. J. (Feb. 1) ..	3,300 00*	
Barclay, J. A.	3,000 00		Hughes, F. W.	3,120 00	
Barnes, W. E.	2,460 00		Hunt, L. A. C. O.	2,700 00	
Beehler, L. J.	3,240 00		Isbister, C. M.	4,800 00	
Belisle, F.	3,060 00		James, K. M.	2,460 00	
Blyth, C. D.	4,200 00		James, R. W.	3,960 00*	
Bouck, M. E.	2,460 00		Johnson, R. E.	2,700 00	
Boyd, H. M. (Apr. 7) ..	2,880 00		Jones, D. H.	2,820 00*	
Brady, J. C.	3,000 00		Kane, L. A.	4,200 00	
Brown, R. A.	2,640 00*		Kincaide, R. M.	3,060 00	432 92†
Buckley, M. H.	2,580 00		Lacasse, J. A.	2,580 00	
Bunting, E. B.	2,460 00		Lafleur, R. P.	2,460 00	
Chipman, A. M. (Oct. 30)	3,120 00		Lanceley, W. H.	3,000 00	579 31
Clarke, E.	2,580 00		Losee, W. H.	4,380 00	415 97
Cohen, A.	3,600 00		Lowther, J. H.	4,080 00	1,521 74
Crozier, R. B.	2,700 00		MacArthur, C. L.	2,460 00	
Darling, H. J. (Jan. 2) ..	3,240 00		MacKay, A.	3,060 00	
Dehler, G. A.	3,120 00		MacLean, C. M.	2,484 00*	
Deir, A. R.	3,000 00		MacLennan, J. W.	3,060 00	
Dcnault, J. L. R.	2,580 00		Marshall, J. T.	5,040 00	798 66
Deslauriers, W. A.	3,720 00		McDonald, C. H.	3,000 00	
Feeley, S. A.	2,460 00		McDonald, R. J. (Aug. 2)	3,240 00	
Ferguson, P. H.	2,940 00*	\$ 503 82	McKellar, N. L.	3,360 00	595 36
Finlayson, J. K.	2,940 00*		McLatchie, G. F.	2,580 00	
Fleming, M. E.	2,460 00		McLean, M. I.	2,460 00	
Fullerton, D. H.	3,300 00		McLeod, H.	3,720 00*	
Garvin, A. C.	2,400 00		McMorrán, A. B.	3,000 00	
Goldberg, S. A.	3,360 00		Millar, W.	3,120 00	
Good, C. R.	2,580 00		Miller, W. R.	2,820 00	
Goodall, A. L.	2,580 00		Millward, A. E.	3,960 00	
Greenway, H. F.	4,380 00		Mitchell, A. H. G.	2,400 00	
Hall, C. A.	2,580 00	1,993 59	Moffatt, I. M.	2,460 00	
Harvey, R.	3,000 00		Moore, W. I.	3,300 00	
Harvey, W. I.	2,700 00		Morris, H. P.	2,580 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Murphy, L. E.	2,460 00		Rowebottom, L. E.	2,700 00	
Page, J. H. G.	2,460 00	648 10	Rutherford, J. B.	4,500 00	1,761 63
Parchelo, J. J.	3,000 00		St. Jean, R.	3,060 00	
Patterson, T. S.	2,580 00		Scott, C.	3,780 00	
Perrier, G. W.	2,580 00		Sherman, N. F.	2,460 00	2,133 30
Porter, W. D.	3,840 00	1,421 53	Smith, F. H.	2,820 00	
Pouliot, L. J.	3,480 00		Smith, S. B.	3,720 00	
Pratt, F. P.	2,400 00		Solomon, D. N. (Nov. 4)	2,700 00	
Prevey, C. M. F.	3,000 00		Steedman, A. C.	3,480 00	
Rashley, F. J.	2,460 00		Tanner, F. I.	2,580 00	1,003 36
Ritchie, D. F.	2,944 00*		Wade, M. C.	2,460 00	
Robbins, J. E.	4,080 00		Wagdin, G. A.	3,360 00	
Robertson, R. A.	2,400 00	431 10	Weekes, F. E.	2,700 00	
Robillard, C. H. (May 20)	2,520 00		West, E. C.	2,580 00	
Robinson, H. L.	3,240 00		Whimster, J. E.	2,700 00	
Rosenbluth, G.	3,120 00		Whitworth, F. E.	3,300 00*	
Ross, M. A.	3,600 00		Wilson, W. L.	3,060 00	
Roughsedge, M. E. K. ...	3,480 00		Wrong, G. S.	4,260 00	

† This item includes an amount of \$84.63 recovered from Central Mortgage and Housing Corporation.

A Payments were made to the provinces as follows: Nova Scotia, \$5,199.70; Prince Edward Island, \$622.90; New Brunswick, \$3,335.40; Quebec, \$17,820.96; Ontario, \$22,915.30; Manitoba, \$3,872.70; Saskatchewan, \$4,978.40; Alberta, \$4,083.70; British Columbia, \$5,347.40.

B Consists of a great number of small amounts covering fees paid to justices of the peace, police magistrates and other criminal court officials for making returns on criminal statistics as required under authority of the Statistics Act, c. 190, R.S.

C The following employees, whose annual salary rates were under \$2,400 on March 31, 1947, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: J. L. Adshead, \$390.79; A. Brazean, \$971.49†; G. S. Bryson, \$401.07; J. R. Fleming, \$474.15; C. E. Garneau, \$1,180.14†; R. B. Hobson, \$2,054.81†; N. Keyfitz (included under Vote 382); J. Lacelle, \$1,984.46; H. R. MacAllister, \$872.76†; E. M. MacDonald, \$663.97; A. B. Mackay, \$668.52†; S. R. McCormack, \$1,619.39†; A. G. Metcalfe, \$677.15†; W. I. Moore, \$611.23†; W. A. Nesbitt (included under Vote 382); C. A. Neville, \$408.81; W. J. Palmer, \$525.12; A. J. Powers, \$1,813.05†; B. L. Pryce, \$1,010.70†; E. M. Reid, \$398.69†; J. R. Richard, \$2,282.25.

†Of the total of these items, an amount of \$1,985.06 was recovered from Central Mortgage and Housing Corporation for services rendered.

D The International Business Machines Co., Ltd., Toronto, received \$98,870.15.

E This item includes payments totalling \$69,815.41 to enumerators engaged in conducting a Labour Force Survey.

F P.C. 139/4118, October 4, 1946, authorized the employment for the period October 1, 1946, to March 31, 1947, of 100 clerks at Quebec, Que., to compile, under the direction of the Dominion Bureau of Statistics, an index of deaths, covering the period January 1, 1925 to the date of its completion. These indexes are required in connection with the administration of the Family Allowance Act and for other governmental purposes. The International Business Machines Co., Ltd., received \$7,056.77.

The Department of Public Printing and Stationery received \$305,307.31.

Vote 382 (and Vote 866, Supplementary Estimates) Census of Population

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	115,645 00	115,645 00	102,541 35
Other Pay-list Items	5,750 00	5,750 00	4,777 24
<i>Expenses in connection with taking of 1941 and 1946 Censuses</i>			
Equipment, Maintenance and Repairs	3,000 00	3,000 00	1,840 30
Rental of Machines	2,000 00	2,000 00	88 30
Photographic Supplies	1,000 00	1,000 00	797 56
Printing and Stationery	1,000 00	1,000 00	
Census Reports	65,000 00	65,000 00	64,961 26
A Expenses in connection with taking the 1946 Census	1,112,970 00	1,112,970 00	1,005,318 06
	<u>\$1,306,365 00</u>	<u>\$1,306,365 00</u>	<u>\$1,180,324 07</u>

As of March 31, 1947, there were 467 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements. E. M. Anderson, \$2,760*; F. Belisle, \$3,060; E. Charles, \$4,000 (Aug. 23); R. S. Ellis, \$3,000; H. Finestone, \$2,400; J. L. Forsyth, \$3,240; F. A. Hogue, \$3,000; N. Keyfitz, \$3,900; O. A. Lemieux, \$4,680; A. H. Leneveu, \$4,020; H. M. MacRae, \$2,580; W. A. Nesbitt, \$3,300*; T. H. O'Reilly, \$2,460; D. L. Ralston, \$2,880; A. E. Thornton, \$3,720*.

Travelling expenses of \$300 or over were paid to: S. Baulne, \$387; A. Cousineau, \$514.75; M. Fleming, \$462.51; J. L. Forsyth, \$546.75†; N. Keyfitz, \$429.31 (charged to Vote 381); O. A. Lemieux, \$1,240.16; A. H. Leneveu, \$301.03; D. MacIntosh, \$358.84; W. A. Nesbitt, \$447.92† (charged to Vote 381); M. Pendleton, \$533.80; D. L. Ralston, \$390.40; M. F. Waddell, \$377.65†; A. Wood, \$481†; R. Ziola, \$349.50†.

†Of the total of these items, an amount of \$1,679.56 was recovered from Central Mortgage and Housing Corporation.

A Section 17 of the Statistics Act, c. 190, R.S., directs that a census of population and agriculture of the provinces of Manitoba, Saskatchewan and Alberta shall be taken by the Bureau, under the direction of the Minister, in June, 1936, and every tenth year thereafter.

Current expenditures include salaries and wages amounting to \$411,890.29, and payments to commissioners and enumerators as detailed in the table below. Of the total so paid, \$22,946.27 was recovered from the Central Mortgage and Housing Corporation (see under Deposit and Trust Accounts, Miscellaneous, further on in this section) for services rendered and was credited to this account.

Suppliers receiving \$5,000 or over: Department of Public Printing and Stationery, \$106,483.40; International Business Machines Co., Ltd., Toronto, \$6,975.

CENSUS OF POPULATION AND AGRICULTURE OF THE PROVINCES OF MANITOBA, SASKATCHEWAN AND ALBERTA

PAYMENTS TO COMMISSIONERS AND ENUMERATORS BY DISTRICTS

—	District	Commissioner	Remuneration and Expenses		Payments to Enumerators		Total	
			\$	cts.	\$	cts.	\$	cts.
Manitoba—								
Brandon.....	1	C. E. Woodcock.....	962	79	5,671	45	6,634	24
Churchill South.....	2a	J. W. Campbell.....	732	48	4,267	64	5,000	12
Churchill North.....	2b	A. G. H. Mast.....	777	57	2,668	41	3,445	98
Dauphin.....	3	E. A. Marcroft.....	1,104	29	8,456	60	9,560	89
Lisgar.....	4	W. T. Pringle.....	837	59	6,423	12	7,260	71
Macdonald.....	5	F. M. Ferg.....	957	79	8,163	26	9,121	05
Marquette.....	6	R. Peel.....	969	77	7,499	62	8,469	39
Neepawa.....	7	S. J. Dempsey.....	871	76	6,770	26	7,642	02
Portage la Prairie.....	8	R. E. Poldon.....	816	21	5,986	75	6,802	96
Provencher.....	9	A. S. Beaubien.....	1,134	24	8,853	67	9,987	91
St. Boniface.....	10	A. Lambert.....	941	11	5,281	24	6,222	35
Selkirk.....	11	C. S. Trick.....	1,587	87	12,480	60	14,068	47
Souris.....	12	D. J. McDonald.....	727	80	4,914	82	5,642	62
Springfield.....	13	W. Horodyski.....	1,442	50	10,985	46	12,427	96
Winnipeg North.....	14	P. Taraska.....	1,501	04	6,916	90	8,217	94
Winnipeg North Centre.....	15	G. H. Gislason.....	1,071	30	5,412	36	6,483	66
Winnipeg South.....	16	A. J. Mitchell.....	1,091	25	7,351	84	8,443	09
Winnipeg South Centre.....	17	A. Forcese.....	1,156	41	7,812	08	8,968	49
			18,483	77	125,916	08	144,399	85
Saskatchewan—								
Assiniboia.....	18	E. Wiggins.....	1,172	26	7,162	90	8,335	16
Humboldt.....	19	L. C. R. Batten.....	1,229	49	9,436	92	10,666	41
Kindersley.....	20	F. Watt.....	1,149	18	7,350	98	8,500	16
Lake Centre.....	21	W. J. White.....	1,152	19	7,357	78	8,509	97
Mackenzie.....	22	J. F. P. Barschel.....	1,395	04	12,899	73	14,294	77
Maple Creek.....	23	J. E. Tetreau.....	1,307	53	9,100	33	10,407	86
Melfort.....	24	F. W. Falkner.....	1,557	00	12,466	83	14,023	83
Melville.....	25	R. A. Crosby.....	1,285	70	9,651	08	10,936	78
Moose Jaw.....	26	C. Cull.....	1,168	87	6,448	06	7,616	93
North Battleford.....	27	L. A. Pirot.....	1,811	46	15,412	49	17,223	95
Prince Albert.....	28	R. Young.....	1,167	36	7,717	98	8,885	34
Qu'Appelle.....	29	V. Hack.....	960	87	6,988	31	7,949	18
Regina City.....	30	H. D. Macpherson.....	1,178	77	5,222	40	6,401	17
Rosetown-Biggar.....	31	R. S. Hay.....	1,094	15	7,235	61	8,329	76
Rosthern.....	32	A. W. Michayluk.....	1,287	17	8,768	71	10,055	88
Saskatoon City.....	33	J. Cairns.....	1,028	20	4,822	84	5,851	04
Swift Current.....	34	F. J. Dickson.....	1,447	30	8,697	74	10,145	04
The Battlefords.....	35	W. Kingston.....	1,294	16	8,879	74	10,173	90
Weyburn.....	36	D. J. Mitchell.....	1,139	84	7,846	16	8,986	00
Wood Mountain.....	37	C. W. Johnson.....	1,176	18	8,249	77	9,425	95
Yorkton.....	38	S. Saper.....	1,513	51	9,805	24	11,318	75
			26,516	23	181,521	60	208,037	83

CENSUS OF POPULATION AND AGRICULTURE OF THE PROVINCES OF MANITOBA, SASKATCHEWAN AND ALBERTA

PAYMENTS TO COMMISSIONERS AND ENUMERATORS BY DISTRICTS—*Concluded*

—	District	Commissioner	Remuneration and Expenses		Payments to Enumerators		Total	
			\$	cts.	\$	cts.	\$	cts.
Alberta—								
Acadia	39	J. McDonald	1,132	79	7,682	66	8,815	45
Athabaska	40	L. J. Fortier	1,802	51	12,676	23	14,478	74
Battle River	41	J. D. Adam	1,222	65	8,885	89	10,108	54
Bow River	42	T. B. McFarlane	1,147	23	7,634	78	8,782	01
Calgary East	43	L. H. Barnes	1,143	43	5,867	48	7,010	91
Calgary West	44	D. J. Young	1,112	69	6,091	00	7,203	69
Camrose	45	R. W. Willis	1,336	25	9,093	33	10,429	58
Edmonton East	46	G. A. Campbell	1,368	30	5,930	04	7,298	34
Edmonton West	47	E. C. Fisher	1,222	63	6,470	86	7,693	49
Jasper-Edson	48	D. McLeod	1,941	90	14,517	66	16,459	56
Lethbridge	49	C. E. Dawson	1,408	13	8,725	96	10,134	09
Macleod	50	N. Nicholson	1,448	79	11,892	24	13,341	03
Medicine Hat	51	P. Yeo	1,589	75	10,147	69	11,737	44
Peace River	52	C. J. Schurter	1,804	03	14,988	58	16,792	61
Red Deer	53	C. J. Davidson	1,582	65	10,523	46	12,106	11
Vegreville	54	R. B. Christie	1,272	65	10,154	96	11,427	61
Wetaskiwin	55	S. Puffer	915	00	10,212	47	11,127	47
			23,451	38	161,495	29	184,946	67
Indian Reserves					5,357	38	5,357	38
Reform and Corrective Institutions					181	15	181	15
R.C.M.P.:—								
Unorganized Districts					3,546	03	3,546	03
			68,451	38	478,017	53	546,468	91

MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS

Vote 383 (and Vote 867, Supplementary Estimates) Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	19,733 00	19,733 00	13,323 95
Other Pay-list Items	300 00	300 00	220 68
A Travelling Expenses, Printing and Sundries	3,500 00	3,500 00	2,270 41
	\$ 23,533 00	\$ 23,533 00	\$ 15,815 04

As of March 31, 1947, there were 4 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. F. E. Bawden, \$4,800 (Jan. 13); J. A. Heenan, \$4,200; J. Melville, \$3,240.

A Travelling expenses of \$300 or over were paid to: F. E. Bawden, \$465.41 (charged to Vote 615); J. A. Heenan, \$805.06.

Vote 384 Atlantic Ocean

	Estimates	Allotments	Expenditures
Canada and South Africa	\$ 100,000 00	\$ 100,000 00	

No subsidized sailings were made.

Vote 385 (and Vote 869, Supplementary Estimates) Western Local Services

	Estimates	Allotments	Expenditures
Prince Rupert, B.C., and Queen Charlotte Islands (Union Steamships, Ltd.)	32,000 00	32,000 00	32,000 00
Vancouver and Northern ports of British Columbia (Union Steamships, Ltd.)	37,000 00	37,000 00	37,000 00
Victoria, Vancouver, way ports and Skagway (Canadian Pacific Railway Co.)	10,000 00	10,000 00	10,000 00
Victoria and West Coast Vancouver Island (Canadian Pacific Railway Co.)	10,000 00	10,000 00	10,000 00
	<u>\$ 89,000 00</u>	<u>\$ 89,000 00</u>	<u>\$ 89,000 00</u>

The name of the contractor to which payment was made is shown in parenthesis after each service.

Vote 386 (and (a) Vote 870, Supplementary Estimates; (b) Vote 669, Further Supplementary Estimates) Eastern Local Services

	Estimates	Allotments	Expenditures
Baddeck and Iona (Baddeck Transportation Co.)	12,000 00	12,000 00	12,000 00
Campobello, N.B. and Lubec, Maine (Campobello Island Board of Trade)	3,000 00	3,000 00	1,788 89
Chester and Tancook Island (S. G. Mason)	2,700 00	2,700 00	2,700 00
Dalhousie, N.B. and Miguasha, P.Q. (J. R. Allard)	12,000 00	12,000 00	12,000 00
Grand Manan and Mainland (Eastern Canada Coastal Steamships, Ltd. \$18,462.26; Saint John Marine Transports, Ltd., \$42,500) ..	85,000 00	85,000 00	60,962 26
Halifax, Canso and Guysboro (Cabot Shipping Co., Ltd., \$5,000†; Nova Scotia Shippers, Ltd., \$5,021.67)	26,000 00*	26,000 00*	10,021 67
Halifax, LaHave and LaHave River ports (Ritcey Brothers, Ltd.) ..	3,000 00	3,000 00	3,000 00
Halifax, Sherbrooke, Spry Bay and Tor Bay (Nova Scotia Shippers, Ltd.)	6,500 00	6,500 00	6,500 00
Halifax, South Cape Breton, Bras d'Or Lake Ports and Bay St. Lawrence	7,500 00	7,500 00	
Halifax and ports on West Coast of Cape Breton (A. J. Burke and Co.)	6,000 00	6,000 00	6,000 00
Ile-aux-Coudres and Les Eboulements (A. Lajoie and J. Harvey) ..	3,500 00	3,500 00	3,500 00
Ile-aux-Coudres and Quebec or Levis (Service de Transport de L'Ile-aux-Coudres Enrg.)	4,000 00	4,000 00	4,000 00
Ile-aux-Grues and Montmagny P.Q. (E. Gagne)	2,500 00	2,500 00	2,500 00
Mulgrave and Arichat (Margaree Steamship Co., Ltd.)	25,000 00	25,000 00	25,000 00
Mulgrave and Canso (Canso Steamship Co., Ltd.)	64,000 00	64,000 00	64,000 00
Mulgrave and Guysboro calling at intermediate ports (Mac Steamship Co., Ltd.)	14,000 00	14,000 00	14,000 00
Murray Bay and North Shore of the St. Lawrence (Bras d'Or Bay Navigation Co.)	50,000 00	50,000 00	50,000 00
Owen Sound and ports on Manitoulin Island and Georgian Bay (Owen Sound Transportation Co., Ltd.)	65,000 00	65,000 00	41,051 41
Pelee Island and Mainland (V. A. Barrie, \$5,425.21)†	11,000 00	11,000 00	11,000 00
Pictou, Mulgrave and Cheticamp (North Bay Steamship Co., Ltd.) ..	11,000 00	11,000 00	10,999 92
Pictou, Souris and the Magdalen Islands (Magdalen Islands Transportation Co., Ltd.)	60,000 00	60,000 00	60,000 00
Prescott, Ontario, and Ogdensburg, N.Y.	11,640 00	11,640 00	
Prince Edward Island and Newfoundland (Inter Island Steamship Co., Ltd.)	54,000 00	54,000 00	54,000 00
Prince Edward Island and Nova Scotia (Northumberland Ferries, Ltd.)	82,000 00	82,000 00	78,225 80
Quebec, Natashquan and Harrington (Clarke Steamship Co., Ltd.) ..	127,500 00	127,500 00	127,500 00
Quebec, or Montreal and Gaspé calling at way ports (Clarke Steamship Co., Ltd.)	90,000 00	90,000 00	90,000 00
Rimouski and Matane and points on the North Shore of the St. Lawrence (Lower St. Lawrence Transportation Co., Ltd.)	75,000 00	75,000 00	75,000 00
Riviere-du-Loup and St. Simeon and/or Tadoussac (La Cie de Traverse de Riviere-du-Loup-Tadoussac, Ltée.)	21,000 00	21,000 00	21,000 00

	Estimates	Allotments	Expenditures
Saint John and Minas Basin ports	10,000 00	10,000 00	
Saint John, Westport and Yarmouth and other way ports (Hugh Cann and Son, Ltd., \$4,353.05; Eastern Canada Coastal Steamships Ltd., \$7,000; Saint John Marine Transports, Ltd., \$19,146.95)	30,500 00	30,500 00	30,500 00
Sydney and Bay St. Lawrence calling at way ports (North Shore Steamship Co., Ltd.)	35,000 00	35,000 00	35,000 00
Sydney and Bras d'Or Lake ports, West coast of Cape Breton and Prince Edward Island (Straits Shipping and Contracting Co., Ltd.)	22,500 00	22,500 00	22,500 00
Sydney and Whyoccomagh, calling at way ports (New Bras d'Or Steamship Co., Ltd.)	20,500 00	20,500 00	20,500 00
Yarmouth, N.S. and Boston, Maine (Himmelman Supply Co.) ..	43,000 00	43,000 00	43,000 00
Deer Island, Campobello Island and St. Andrews, N.B. (Deer Island-Campobello Island Mail Service)	500 00	500 00	166 66
	<u>\$1,096,840 00</u>	<u>\$1,096,840 00</u>	<u>\$ 998,416 61</u>

The name of the contractor to which payment was made is shown in parenthesis after each service.

*Includes provision for expenditures of \$13,750 classified as Active Assets—see under Loans and Advances. Miscellaneous, further on in this section.

†By arrangement, the following amounts were retained from these subsidies: Cabot Shipping Co., Ltd., \$1,250; V. A. Barrie, \$5,574.79. For further details, see under Loans and Advances further on in this section.

Vote 368 Pacific Ocean

	Estimates	Allotments	Expenditures
Prince Rupert, B.C. and the United Kingdom and/or the Continent	\$ 60,000 00	\$ 60,000 00	

No subsidized sailings were made.

CANADA GRAIN ACT

Vote 387 Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	87,130 00	87,130 00	83,595 14
Other Pay-list Items	100 00	100 00	69 39
Advertising	400 00	400 00	196 40
Telegrams, Telephones, Postage, etc.	1,600 00	1,600 00	1,579 04
Equipment	600 00	600 00	593 34
Miscellaneous Current Expenses	675 00	675 00	631 11
Professional Services	1,100 00	800 00	602 15
A Rents	5,589 00	5,589 00	5,145 42
Supplies	2,000 00	2,300 00	2,093 99
Freight, Express, Cartage, etc.	150 00	150 00	82 42
B Travelling Expenses	6,000 00	6,000 00	3,757 27
	<u>\$ 105,344 00</u>	<u>\$ 105,344 00</u>	<u>\$ 98,345 67</u>

As of March 31, 1947, there were 18 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: D. G. McKenzie, Chief Commissioner, \$12,000; W. H. Blatchford, \$7,500 (Dec. 1); C. J. Browncombe, \$2,700; C. M. Hamilton, \$10,000; T. J. Harrison, \$7,500; D. A. MacGibbon, \$10,000; F. J. Rathbone, \$7,500; J. Rayner, \$5,040; J. Vallance, \$7,500.

A Includes an amount of \$3,769.92 paid to Traders Building Association, Ltd., Winnipeg.

B Travelling expenses of \$300 or over were paid to: C. M. Hamilton, \$645.52; T. J. Harrison, \$592.39; D. A. MacGibbon, \$562.82; D. G. McKenzie, \$392.33; J. Rayner, \$583.43; J. Vallance, \$701.74.

A Statement of Revenue and Expenditure of the Board of Grain Commissioners for Canada for the fiscal year ending March 31, 1947, as certified by the Auditor General of Canada will be found in Appendix 1 to this section, see page Y-30.

Vote 388 Operation and Maintenance, including Inspection and Weighing, Registration, etc.

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	1,598,300 00	1,614,070 00	1,614,070 00
Other Pay-list Items	5,000 00	4,600 00	4,517 12
Allotted from Vote 74, Salaries, etc.	41,703 70*	41,703 70	41,703 70
A Telegrams, Telephones and Postage	11,000 00	11,000 00	10,948 55
Equipment	45,000 00	28,100 00	23,551 35
Miscellaneous Current Expenses	9,000 00	9,000 00	8,049 17
B Professional Services	3,500 00	3,500 00	3,303 00
C Rents	72,000 00	68,530 00	68,527 36
D Supplies	32,000 00	32,000 00	26,359 51
Freight, Express, Cartage, etc.	14,000 00	14,000 00	13,671 98
E Travelling Expenses	40,000 00	45,000 00	37,505 66
	\$1,871,503 70	\$1,871,503 70	\$1,852,207 40

*This vote was supplemented by a transfer of this amount from Vote 74, Department of Finance (Section F) under authority of Treasury Board Minute, T.324307B., February 20, 1947.

As of March 31, 1947, there were 776 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

Salary rate		Salary rate		Salary rate
Adams, A. G. \$ 2,940 00	Cousineau, J. I. 3,240 00	Green, G. R. 3,000 00		
Ainsworth, C. 2,400 00 (July 16)	Cracknell, C. W. 3,240 00	Green, R. D. 2,700 00		
Ainsworth, T. 2,940 00	Creighton, A. M. 3,000 00	Green, S. H. 2,700 00		
Aitken, T. R. 3,720 00	Cressman, L. L. 3,000 00	Greig, J. 2,460 00		
Alexander, E. H. 2,400 00	Cross, W. 2,460 00	Gumby, G. W. 3,000 00		
Anderson, A. A. 2,700 00	Crowe, F. G. 2,400 00	Harper, H. L. 3,000 00		
Anderson, E. 2,700 00	Cuddy, J. 4,380 00	Hartley, J. W. 2,580 00		
Anderson, J. A. 5,700 00	Cunningham, D. K. 2,700 00	Hawes, S. J. 2,700 00		
Ardies, E. C. 2,460 00	Deakin, R. C. 2,580 00 (Nov. 28)	Hester, F. W. 2,940 00		
Ardies, J. H. 2,700 00	Denney, S. 3,000 00	Hlynka, K. 2,520 00		
Armstrong, W. 3,240 00	Dollery, A. F. 4,560 00	Hodgkinson, J. H. 3,000 00		
Arnold, B. H. 3,240 00	Drabble, S. 2,700 00	Holland, A. E. 3,000 00		
Axworthy, J. S. 2,940 00	Duffus, C. M. 2,700 00	Hounslow, T. F. 2,460 00 (Aug. 15)		
Battensby, R. 2,400 00	Duguid, J. N. 3,000 00	Howes, E. C. 3,000 00		
Beck, W. J. 3,000 00	Dykes, C. A. 3,120 00	Houston, E. M. 2,940 00		
Benson, D. A. 3,420 00	Eaton, J. A. (May 1) 3,000 00	Humphrey, A. S. 2,460 00 (July 9)		
Booth, J. H. 3,240 00	Edwards, G. 3,000 00	Humphrey, S. G. 2,700 00		
Bottoms, R. 2,700 00	Faulkner, A. J. 2,700 00	Hunter, J. C. 2,700 00		
Briden, F. C. 2,460 00	Ferguson, T. M. 3,240 00	Hutchinson, W. 2,700 00		
Britten, J. F. 2,940 00	Field, R. A. 2,700 00	Inslay, C. A. 3,240 00		
Broomfield, H. H. 3,000 00	Finnen, W. C. 2,400 00	Irons, T. E. (July 2). 3,000 00		
Brown, E. H. 2,880 00 (Apr. 22)	Fisher, M. H. 2,580 00	Isaacs, C. E. 2,940 00		
Bruce, W. F. 2,940 00	Fleming, H. B. 2,700 00	Jaffray, E. L. 3,600 00		
Butler, F. T. 3,000 00	Forrester, R. E. 3,000 00	James, H. E. 2,580 00		
Byers, J. 3,000 00	Forsyth, J. F. 3,420 00	Jewett, T. J. 2,460 00 (July 4)		
Calder, A. T. 3,840 00	Fowler, H. F. 3,000 00	Johnson, H. E. 3,240 00		
Capon, S. M. 4,980 00	Fraser, P. 3,240 00	Kerr, W. 3,300 00		
Carl, G. W. 3,000 00	Gardiner, M. R. 2,640 00 (Sept. 30)	Kerstens, B. A. 2,460 00		
Carruthers, H. 3,000 00	Gibbon, R. 2,940 00	Lacey, C. J. 2,700 00		
Carruthers, J. 3,240 00	Gibbons, A. H. 3,000 00	Lacey, E. H. 3,000 00 (Oct. 13)		
Chisholm, J. A. 2,460 00	Gilliam, F. C. 2,700 00	Lang, R. G. 2,700 00		
Chivers, W. C. 3,000 00	Glaister, R. L. 2,700 00	Langford, G. T. 2,460 00		
Christy, B. G. 2,400 00	Glenn, J. 3,000 00	Lawson, W. J. 3,600 00		
Closs, W. P. 4,380 00	Goddard, A. J. 2,820 00	Lea, C. 2,460 00		
Comba, W. H. 3,360 00	Godsalve, F. (May 1) 2,460 00	Leask, S. 3,000 00		
Conacher, M. J. 3,300 00	Good, H. J. 2,820 00	Leitch, E. L. 3,000 00		
Connell, J. 3,000 00	Goodfellow, W. R. 3,000 00	Lewis, J. W. 2,460 00		
Cooper, H. S. 3,240 00	Gough, W. T. 2,940 00	Ludlam, F. S. 6,000 00		
Corbett, B. 3,900 00	Gowe, C. H. 2,940 00			
Costigan, T. 2,460 00	Graham, I. P. 2,700 00			

	Salary rate		Salary rate		Salary rate
Macdonald, A.	3,000 00	Miller, T. A.	3,240 00	Saunders, P. E.	2,940 00
Macdonald, D.	2,700 00	Mills, A.	2,940 00	Scott, W. J.	2,940 00
MacDonald, N.	2,880 00	Moffat, Q. C.	2,700 00	Sellick, S. T.	2,700 00
(May 16)		Moore, H.	2,940 00	Shapton, W. F.	2,700 00
MacDonnell, H. A. ..	3,000 00	Morton, D. G.	2,700 00	Sheppard, C.	3,240 00
MacDougall, D.	2,460 00	Munn, N.	3,000 00	Simmons, A.	3,000 00
(Aug. 31)		Munro, H. A.	2,400 00	Simpson, W.	2,940 00
MacGarva, J. H.	2,700 00	Munro, J. R.	3,720 00	Slater, H. H.	3,000 00
MacLennan, A.	3,240 00	Nelson, A. E.	3,000 00	Smith, G. H.	3,240 00
MacLeod, M.	2,460 00	(Dec. 31)		Smith, P. J.	3,300 00
Main, J.	2,700 00	Oldale, C. E.	3,000 00	Sparks, W. T.	2,940 00
Mains, R. B.	2,460 00	O'Neill, D. J.	2,580 00	Spittle, C. F.	3,120 00
Mallon, M.	3,240 00	O'Neill, T.	3,000 00	Stevens, C. F.	2,400 00
Manahan, C. R.	4,000 00	Owen, A. T.	2,940 00	Stevens, F. G.	3,000 00
Manson, J. J.	2,700 00	Owen, C. H.	2,640 00	Stewart, P. C.	2,700 00
Marples, P. J.	4,000 00	Parisien, E. L.	3,000 00	Storey, W. J.	3,240 00
Matheson, C. E.	2,940 00	(Feb. 1)		Sutherland, W.	2,400 00
Matheson, J. W.	2,640 00	Parker, J. S.	2,940 00	(Aug. 21)	
May, S. G.	2,700 00	Parsons, W. H.	2,700 00	Taylor, R. D.	2,580 00
McArthur, H.	3,000 00	(Feb. 1)		Temple, H.	3,000 00
McBeath, W. A.	3,300 00	Paull, A. E.	2,700 00	Thomas, H. A.	3,240 00
McCallum M.	2,700 00	Penfold, S. D.	3,240 00	Thompson, S. G.	3,600 00
McCaw, G. L.	2,520 00	Pike, J.	3,420 00	Thornber, W.	3,600 00
McConnell, H. J.	2,700 00	Pitt, A. W.	2,520 00	Thornton, W. R.	2,520 00
McCracken, W. J.	3,240 00	Pollock, J.	3,000 00	Timbers, G. H.	3,000 00
McFarlane, A. I.	3,000 00	Preston, W.	2,700 00	Todd, W. T. (Aug. 1)	3,960 00
McGeagh, G. R. ..	3,000 00	Priscott, A.	3,300 00	Varley, F. L.	2,640 00
(Jan. 23)		Pyatt, F. (May 1) .	2,880 00	Walker, D. (Sept. 1).	2,460 00
McKay, A. E.	2,460 00	Pyett, G. E.	3,000 00	Warren, F.	2,700 00
McKay, W.	3,240 00	Radmore, G. P.	3,000 00	Wells, W. C.	2,700 00
McKeown, H. C.	2,700 00	Reader, F. T.	3,420 00	White, G. G.	2,580 00
McLean, J. H.	2,400 00	Reimer, H. H.	2,700 00	White, H. G.	3,420 00
McLennan, D.	3,000 00	Ritchie, F. G.	3,420 00	Whitehurst, W. R. .	3,000 00
(Jan. 1)		Robb, S. J.	3,000 00	Wilcock, P.	2,940 00
McLennan, J. L. ...	2,700 00	Robertson, C. E.	3,300 00	Wilson, J. H.	2,940 00
McLennan, W.	3,000 00	Robertson, J. S.	2,460 00	Wilson, W. J.	3,240 00
(Oct. 16)		Rosie, C. (July 15) .	2,880 00	Winn, G. H.	2,940 00
McMath, A. V.	2,580 00	Ross, D. (May 16) ..	2,880 00	Wood, G.	2,700 00
Meaden, L. L.	2,400 00	Ross, D. E.	3,000 00	Wren, T. H.	3,000 00
Meredith, W. O. ...	3,600 00	Ross, J. A.	4,200 00	Wright, F.	3,240 00
Millar, W.	3,300 00	Rutherford, J. F.	2,460 00	Wright, J. T.	3,240 00
Miller, A.	3,900 00				

A The expenditures were for: postage, \$4,265.07; telegrams, \$1,131.76; telephones, \$5,551.72.

B Expenditures comprise: grain appeal tribunals, \$1,903; grain standard committees, \$1,400.

C Payments of \$5,000 or over were: British Pacific Building, Vancouver, \$6,990; Fort William Commercial Chambers, \$19,093.56; Traders Building Association, Ltd., Winnipeg, \$28,305.72.

D Payments to the Department of Public Printing and Stationery amounted to \$19,169.05.

E Travelling expenses of \$300 or over were paid to: H. Alexander, \$1,497.86; J. A. Anderson, \$706.74; A. T. Calder, \$841.59; S. M. Capon, \$1,417.34; J. M. Clarke, \$384.50; W. H. Comba, \$456.72; M. J. Conacher, \$1,609.35; T. Costigan, \$450.07; M. B. Crawford, \$1,060.18; F. G. Crowe, \$465.55; J. L. Danberger, \$600.75; R. Gibbon, \$632.85; A. J. Goddard, \$620.76; W. T. Gough, \$1,403.65; H. E. Gould, \$519.51; J. W. Hartley, \$1,096.54; E. C. Howes, \$522.71; G. C. Hutcheson, \$571.10; E. L. Jaffray, \$332.85; H. E. Johnson, \$415.56; E. L. Leitch, \$588.99; F. S. Ludlam, \$778.22; W. R. Reid, \$448.35; G. W. Rogers, \$501.72; H. Schofield, \$463.61; G. E. Smith, \$1,068.36; P. J. Smith, \$1,021.58; W. T. Sparks, \$741.81; A. C. Tiffin, \$1,618.72; A. Vass, \$611.18; R. Warren, \$930.02; J. C. Whitfield, \$381.45.

Vote 389 Canadian Government Elevators, including equipment

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	252,325 00	277,325 00	268,910 82
Other Pay-list Items	2,000 00	2,000 00	839 44
Telegrams, Telephones and Postage	2,300 00	2,300 00	2,151 83
Equipment	318,328 00	301,328 00	118,609 24
Lands, Buildings and Works	87,528 00	87,528 00	23,019 40
Miscellaneous Current Expenses	57,542 00	48,542 00	34,499 14
Rents	6,500 00	6,500 00	6,358 28
Supplies	8,000 00	9,000 00	8,749 87
Freight, Express and Cartage	400 00	400 00	231 54
A Travelling Expenses	4,000 00	4,000 00	1,203 16
Purchase of Screenings	2,000 00	2,000 00	77 83
	<u>\$ 740,923 00</u>	<u>\$ 740,923 00</u>	<u>\$ 464,650 55</u>

As of March 31, 1947, there were 139 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over, on that date, follows: A. Apperley, \$2,880; F. A. Howell, \$3,000; G. J. P. Brohman, \$2,580; A. Brown, \$2,760; J. H. Brown, \$2,400; R. B. Dahl, \$3,360; R. Dalglish, \$2,400; E. R. Field, \$2,700; W. Finlayson, \$2,760, (living allowance, \$480); H. Halliwell, \$3,360; R. Hetherington, \$6,000; A. E. Jacobson, \$2,760; M. L. MacKillop, \$2,640; T. W. McCann, \$3,240; W. J. McMullen, \$3,360; E. C. Millar, \$3,000; A. Munro, \$2,820; G. E. North, \$2,580; J. L. Pashak, \$2,460; A. E. Peterson, \$2,400; J. Pickering, \$3,420; J. J. Stafford, \$2,460; W. Watts, \$2,580.

A R. Hetherington received travelling expenses of \$537.16.

Suppliers receiving \$5,000 or over: Blondin Roof Co., \$18,819.67; The Day Company of Canada Limited, \$88,461.93; City of Edmonton, \$8,383.20; City of Saskatoon, \$6,644.

The Balance Sheet as at March 31, 1947, certified by the Auditor General, together with related statements, will be found in Appendix 3 to this section, see page Y-33.

CANADIAN GOVERNMENT TRAVEL BUREAU

Vote 390 (and Vote 670, Further Supplementary Estimates) To assist in promoting Tourist Business in Canada

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	69,241 00	44,041 00	41,052 94
Other Pay-list Items	200 00	400 00	358 85
Advertising and Publicity	575,000 00	630,000 00	618,415 72
Publications	158,559 00	122,559 00	92,043 51
Printing and Stationery	10,000 00	16,000 00	9,458 56
A Travelling Expenses	7,000 00	7,000 00	3,429 91
Sundries	5,000 00	5,000 00	3,276 02
	<u>\$ 825,000 00</u>	<u>\$ 825,000 00</u>	<u>\$ 768,035 51</u>

As of March 31, 1947, there were 26 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. D. L. Dolan, \$7,000; G. G. Fraser, \$3,120; J. J. O'Keefe, \$3,120; H. A. Underwood, \$3,120.

A Travelling expenses of \$300 or over were paid to: D. L. Dolan, \$2,340.90; H. A. Underwood, \$923.63.

Suppliers receiving \$5,000 or over: Cockfield, Brown & Co., Ltd., Montreal, \$604,784.72; Department of Public Printing and Stationery, \$92,964.85; National Film Board, \$13,158.02.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 4,664 00

DEMOBILIZATION AND RECONVERSION

Vote 614 Export Permit Branch—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	144,450 00	144,450 00	120,166 23
Other Pay-list Items	4,350 00	4,350 00	3,708 36
Travelling Expenses	3,600 00	3,600 00	365 56
Telegrams and Telephones	27,000 00	26,000 00	19,894 00
Printing and Stationery	17,000 00	16,000 00	10,777 04
Equipment	1,000 00	1,000 00	1 75
Miscellaneous	1,000 00	3,000 00	2,297 16
	<u>\$ 198,400 00</u>	<u>\$ 198,400 00</u>	<u>\$ 157,210 10</u>

As of March 31, 1947, there were 75 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements. E. Brownlee, \$2,580 (Feb. 5); S. C. Cook, \$2,700; J. Friedman, \$2,640*; T. G. Hills, \$3,600*; H. W. Jordan, \$2,700; J. G. MacKinnon, \$3,120; K. A. Peaker, \$2,640*; E. J. Stratton, \$2,640*; G. L. Tighe, \$2,820*.

Suppliers receiving \$5,000 or over: Bell Telephone Co. of Canada, \$9,021.56; Canadian National Telegraphs, \$6,367.10; Department of Public Printing and Stationery, \$10,285.63.

Vote 615 Canadian Shipping Board—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	64,650 00	64,650 00	41,648 30
Other Pay-list Items	150 00	150 00	92 17
A Travelling Expenses	36,000 00	36,000 00	6,559 12
Telegrams and Telephones	20,000 00	20,000 00	5,644 27
Printing and Stationery	2,000 00	2,000 00	715 18
Miscellaneous	2,000 00	2,000 00	1,707 18
B Allowance—Washington Representatives	10,000 00	10,000 00	2,842 94
Office Accommodation—Vancouver	3,600 00	3,600 00	
	<u>\$ 138,400 00</u>	<u>\$ 138,400 00</u>	<u>\$ 59,209 16</u>

P.C. 5178, December 17, 1946, directs that, as the Canadian Shipping Board reported that it had completed its work and cancelled the controls which it had exercised over Canadian shipping, the Order in Council establishing it, viz., P.C. 6785, July 31, 1942, be revoked, effective January 1, 1947.

A list of employees receiving salaries at annual rates of \$2,400 or over at dates of separation (shown in parentheses) follows: I. R. N. Alford, \$4,500 (Dec. 31); B. W. Corbett, \$5,000 (Apr. 5); H. W. Dodwell, \$4,000 (Dec. 31); J. F. Frederickson, \$4,500 (Dec. 31); W. S. Goodfellow, \$4,200 (Oct. 22); A. L. Hughes, \$7,500 (Dec. 16); J. H. Longfellow, \$3,120 (Dec. 31).

I. R. N. Alford, London representative of the Canadian Shipping Board, was paid a living allowance at the rate of \$8 per diem and received \$2,200.

A Travelling expenses of \$300 or over were paid to: I. R. N. Alford, \$337.64; F. E. Bowden (included under Vote 383); J. F. Frederickson, \$443.43; A. L. Lawes, \$2,559.45; A. L. MacCallum, \$2,001.02.

B A. L. Lawes, representative of the Canadian Shipping Board at Washington, serving without salary, was paid a living allowance of \$20 per diem (U.S. Funds) and expenses necessarily incurred up to a maximum of \$12 per diem (U.S. Funds). Payments amounted to \$522.94. H. W. Dodwell, executive assistant to the Washington representative, was paid a living allowance of \$10 per diem and received \$2,320.

Vote 616 Canadian Export Board—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	212,500 00	212,500 00	15,828 37
Other Pay-list Items	1,500 00	1,500 00	142 81
Telegrams and Telephones	15,000 00	15,000 00	2,816 85
Travelling Expenses	10,000 00	10,000 00	922 11
Printing and Stationery	5,000 00	7,000 00	5 04
Equipment	6,000 00	2,000 00	
Miscellaneous	1,000 00	3,000 00	174 38
	\$ 251,000 00	\$ 251,000 00	\$ 19,889 56

Under authority of P.C. 1218, March 29, 1946 (and pursuant to paragraph 16 of the said Order), all property and all rights or obligations acquired or incurred by the Canadian Export Board were transferred to the Canadian Commercial Corporation on May 1, 1946. A list of employees receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. T. L. Costello, \$3,180*; C. B. Dohoney, \$4,320; B. V. Duffy, \$2,820; A. H. D. Hair, \$3,600; W. D. Low, \$9,500; G. O'Regan, \$2,400; G. B. Reynolds, \$2,520; G. A. Torrance, \$3,720; E. J. Wadley, \$4,500; E. D. Woodlock, \$3,000.

Vote 617 Steamship Subsidies Stabilization Fund..... 500,000 00
Expenditures \$ 445,689 62

Under the terms of P.C. 5653, July 2, 1942, amended by P.C. 3020, July 25, 1946, additional subsidies were authorized to be paid to certain contractors to meet abnormally increased expenditures in the operation of steamship or motorship services.

Payments were made to the following: Vincent A. Barrie, St. Thomas, Ont., \$1,746.75; Bras d'Or Bay Navigation Co., Quebec, \$23,057.27; Canadian Pacific Railway Co., \$29,351.14; Hugh Cann and Son, Ltd., Yarmouth, \$545.82; Canso Steamship Co., Ltd., Sydney, \$8,274.45; Clarke Steamship Co., Ltd., Quebec, \$54,122.99; Eastern Canada Coastal Steamships, Ltd., Saint John, \$2,464.83; Inter-Island Steamship Co., Ltd., Montreal, \$3,026.08; Lower St. Lawrence Transportation Co., Ltd., Quebec, \$24,718.07; Magdalen Islands Transportation Co., Ltd., Quebec, \$14,118.10; Margaree Steamship Co., Ltd., Sydney, \$2,325.85; New Bras d'Or Steamship Co., Ltd., Sydney, \$2,767.99; North Shore Steamship Co., Ltd., Sydney, \$5,002.06; Northumberland Ferries, Ltd., Charlottetown, \$5,232.40; Straits Shipping and Contracting Co., Ltd., Sydney, \$2,161.02; La Cie de Traversée de Rivière-du-Loup-Tadoussac, Ltée., Rivière-du-Loup, \$2,347.84; Union Steamships, Ltd., Vancouver, \$264,426.96.

Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)—Canadian Export Board Revolving Fund..... \$ 1 00
Expenditures nil

During the year an advance of \$1,000,000 for working capital purposes was provided, but as receipts exceeded expenditures by the sum of \$1,491,999.87, the provision was reduced to the nominal sum of \$1. The net receipts were transferred in December 1946, to the account "Canadian Export Board" under Departmental Working Capital Advances—see Open Accounts further on in this section.

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	7,423 57	5,933 23
Previous Years—Collectable	15 00	2,342 72
—Uncollectable	42,355 72	41,243 40
	\$ 49,794 29	\$ 49,519 35

Previous Years—Uncollectable: Of this amount, \$37,432.79 represents old balances due on cullers' fees outstanding since the year 1893 including the following items of \$1,000 or over: Anderson McKenzie, \$2,337.70; E. B. Eddy, \$4,457.40; J. Patton & Son, \$1,471.01; Ritchie Bros., \$1,597.88; J. Rochester, \$1,743.69; W. G. Ross, \$2,156.26; Willis Russell, \$1,477.65; J. Tibbetts & Co., \$1,014.09.

OPEN ACCOUNTS

[2] Departmental Working Capital Advances

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
Canadian Export Board	\$2,232,297 59		\$2,232,297 59	

The opening balance in this account, representing the value of inventories of goods, on hand, was reduced by a transfer from the Canadian Export Board Revolving Fund of \$1,491,999.87, which sum constituted the net credit in the Fund account at date of closure in December, 1946. The balance, amounting to \$740,297.72, was received from the Canadian Commercial Corporation to which the inventories were transferred as of May 1, 1946, pursuant to the provisions of P.C. 1218, March 29, 1946.

[3] Loans and Advances

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
<i>(c) To Sundry Government Agencies—</i>				
A Board of Grain Commissioners (Canada) Grain Act)	477 92	345,240 39	342,366 75	3,351 56
B Canadian Commercial Corporation..		2,500,000 00		2,500,000 00
	477 92	2,845,240 39	342,366 75	2,503,351 56
<i>(e) To United Kingdom and Other Governments—</i>				
Government of Australia—Trade and Commerce	30		30	
C Loan to Government of Belgium— Trade and Commerce	2,020,971 00		1,081,940 80	939,030 20
D Government of France—Trade and Commerce	86,985,135 77		86,985,135 77	
C Government of the Netherlands— Trade and Commerce	6,886,712 06		6,886,712 06	
C Government of Union of Soviet Socialist Republics—Trade and Commerce	8,819,032 06		3,351 54	8,815,680 52
C Government of United Kingdom— Trade and Commerce	31,363,909 21		31,363,909 21	
	136,075,760 40		126,321,049 68	9,754,710 72
<i>(f) Miscellaneous—</i>				
E Sale of Steamer <i>Pelee</i>	15,000 00		5,000 00	10,000 00
F Cabot Shipping Co. (Motor Vessel <i>Listowell</i>)		15,000 00	1,250 00	13,750 00
	15,000 00	15,000 00	6,250 00	23,750 00
	\$136,091,238 32	\$ 2,860,240 39	\$126,669,666 43	\$ 12,281,812 28

A This account is operated pursuant to the provisions of section 163, Canada Grain Act, c. 5, 1930, whereby an accountable advance not exceeding \$500,000 may be made out of the unappropriated moneys in the Consolidated Revenue Fund to the Board of Grain Commissioners for working capital to meet freight charges and weighing and inspection fees on grain received into or discharged from government elevators, such charges and fees being subsequently recovered from owners of the grain.

B Under authority of section 8, the Canadian Commercial Corporation Act, c. 40, 1946, funds not exceeding in the aggregate \$10,000,000 were to be made available to the Corporation for working capital requirements. Debits represent the amount advanced during the current fiscal year.

The accounts of the Corporation are audited by the Auditor General of Canada in accordance with the provisions of section 8 (5) of the Act, and the Balance Sheet as at March 31, 1947, as certified by him, together with statement of income and expenditure will be found in Appendix 2 to this section, see page Y-31.

- C Credits represent amounts recovered from these countries for expenditures made on their behalf in the previous fiscal year for the purchase of foodstuffs and other essential requirements.
- D The opening balance represented expenditures, for the purchase of supplies from an interim credit of \$87,000,000, which were liquidated against a loan made under authority of the Export Credits Insurance Act, c. 39, 1944. (See Department of Finance, section F).
- E P.C. 9144, October 6, 1942, approved of the sale of the Steamer *Pelce* to D. L. Goodison, Blenheim, Ont. for \$40,000. The vessel was later resold under Ministerial authority to the present contractor, Vincen A. Barrie, in 1944.
- The amount of \$5,000 shown as a credit represents payment of the fourth annual instalment, and was deducted from the subsidy paid to the contractor (see page Y-18). Interest due on the unpaid balance, amounting to \$574.79 (also deducted from the subsidy) appears in the revenue section of this Department under Return on Investments.
- F P.C. 3294, August 6, 1946, authorized the payment of \$20,000 annually for three years, to the Cabot Shipping Co., Ltd., Halifax, for the performance of a subsidized steamship service between Halifax, Canso and Guysboro, N.S., with the motor vessel *Listowell*. The Order in Council also authorized the payment of \$15,000 in advance, to assist the company in the purchase and reconstruction of the vessel, the said payment to be on account of the three year subsidy provided by the contract. A mortgage, without interest, on the vessel in favour of the Crown is held as security for the amount of the advance.
- The amount of \$1,250 shown as a credit represents the first quarterly repayment deducted from the subsidy paid to the contractor (see page Y-18).

[9] Floating Debt

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(d) <i>Outstanding Cheques and Warrants—</i>				
Wheat Bonus Certificates	\$ 7,776 63	\$ 2 10		\$ 7,774 53

Pursuant to the Act Respecting Wheat, c. 60, 1931, the Governor in Council authorized payment out of the unappropriated moneys in the Consolidated Revenue Fund of the sum of five cents per bushel for wheat grown in the Provinces of Manitoba, Saskatchewan and Alberta, in the year 1931 and delivered to any licensed elevator in the Western Inspection Division, commission merchant, track buyer or grain dealer, as defined by the Canada Grain Act.

Payment was made via the medium of certificates; the closing balance represents the Department's liability in respect of those still outstanding.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(c) <i>Miscellaneous—</i>				
A Board of Grain Commissioners—				
Grain Overages	12,055 72		4,436 07	16,491 79
B Board of Grain Commissioners—				
Default Trust Account		555 00	555 00	
C Government of Belgium (Locomotives) Cash Account		3,928 510 33	3,948,885 86	20,375 53
D Belgium Supply Mission	1,729,468 36	20,195,456 04	18,546,132 55	80,144 87
D Brazilian Government Cash Account		2,436,000 00	2,436,000 00	
D Chinese Government Supply Mission	135,000 00	8,409,261 22	8,432,000 00	157,738 78
D Czechoslovakian Government Cash Account	499,430 53	652,952 84	153,522 31	
D Government of Denmark Cash Account	5,995 88	5,995 88		
D Government of Finland Cash Account		113,648 05	113,648 05	
D Federation of Iceland Co-operative Society Cash Account	55,804 38	56,150 90	346 52	
D French Supply Mission	3,818 64	55,976,101 06	56,032,423 77	60,141 35

[10] Deposit and Trust Accounts—*Concluded*

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
D Government of India Supply Mission	4,452,834 28	10,640,095 96	10,363,997 05	4,176,735 37
D Netherlands Government Food Purchasing Bureau	2,569 73	2,569 73		
D Netherlands Purchasing Commission	2,089 05	3,782,986 46	3,780,897 41	
D Netherlands East Indies Cash Account	162,807 92	1,067,494 22	904,686 30	
D Norwegian Shipping and Trade Mission	2,402,240 29	8,627,915 92	7,220,164 39	994,488 76
D Portuguese Trade Mission		1,637,000 00	1,637,000 00	
D Union of South Africa Government Supply Mission	2,406,473 60	14,114,494 77	11,941,588 42	233,567 25
D United Kingdom Payments Office Account	173,191 65	1,388,388 59	1,215,196 94	
E UNRRA Free Funds	34,377,698 44	48,352,890 38	35,668,532 66	21,693,340 72
E UNRRA Special Funds	49,149,757 84	55,943,501 83	26,910,061 56	20,116,317 57
F Central Mortgage and Housing Corporation		101,405 88	101,405 88	
	<u>\$ 95,571,236 31</u>	<u>\$237,433,375 06</u>	<u>\$189,411,480 74</u>	<u>\$ 47,549,341 99</u>

A With respect to the annual weigh-up of grain in store in public and private elevators as required by sections 138 and 138a of an Act to amend the Canada Grain Act, c. 36, 1939, net overages disclosed in each crop year belong to the Crown and may be disposed of as the Board directs. The proceeds from the sale of net overages for the present year, \$4,436.07, were credited to this account.

B Remittances covering matured interest on securities held as surety for licensees, are credited to this account and payments are subsequently made to the licensees concerned.

C Credits represent cash advances received from the Government of Belgium to complete payment for locomotives. After final payment to the contractors was made, further remittances received from the Government of Belgium are being applied against the debit balance in the account, Loan to Government of Belgium—Trade and Commerce, under Loans and Advances.

D Credits represent cash advanced by the respective governments or organizations for the purchase of materials and supplies, while debits are payments for these purchases or transfers of deposits to the Canadian Commercial Corporation for those purchases in respect of which the Corporation is acting as the Agent of the Dominion Government.

E Prior to November 1, 1946, funds forwarded to this Department by the Director of that organization, or by the Bank of Canada on its behalf, were credited to these accounts and advances made therefrom to this and other Departments acting as procurement agencies.

On the above date, the Canadian Commercial Corporation became the agent of the Dominion in respect of purchases for UNRRA and subsequent transactions were under the control of that Corporation.

The closing balances in these accounts include the unexpended balances of advances to this Department (see UNRRA—Trade and Commerce under Sundry Suspense Accounts, below) and to other Departments in their capacities as procurement agencies.

The amount of \$42,650,445.60 shown on the Balance Sheet of the Corporation (see the Appendix to this section) also includes deposits for the Governments of India, \$359,065.56 and Norway, \$481,721.75.

F Advances received from Central Mortgage and Housing Corporation for work to be performed by the Dominion Bureau of Statistics were credited to this account and the expenditures for such work debited thereto. The unexpended balance was refunded to the Corporation.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
A UNRRA—Trade and Commerce		72,168,500 74	72,168,500 74	
B Trade and Commerce Suspense Account		276,270 35	279,865 07	3,594 72
		<u>\$ 72,444,771 09</u>	<u>\$ 72,448,365 81</u>	<u>\$ 3,594 72</u>

A This account was credited with advances from UNRRA Free Funds and UNRRA Special Funds (see Deposit and Trust Accounts, Miscellaneous) for the purchase of supplies for UNRRA. Debits represent (a) the value of such purchases (\$58,024,226.86) and (b) the refund of the unexpended balance at the close of the fiscal year.

B Receipts which cannot be allocated immediately are credited to this account pending transfer to the effective accounts.

1946-47

PUBLIC ACCOUNTS

PART II

Y

DEPARTMENT OF TRADE AND COMMERCE

APPENDICES

1. Board of Grain Commissioners for Canada
2. Canadian Commercial Corporation
3. Canadian Government Elevators
4. Export Credits Insurance Corporation

Appendix 1

BOARD OF GRAIN COMMISSIONERS FOR CANADA

An examination has been made of the accounts and records of the Board of Grain Commissioners for Canada for the year ended March 31, 1947, and the Statement of Revenue and Expenditure, Statement "A" appended hereto, shows the results of the operations for the year ended March 31, 1947, according to the information and explanations given and as shown by the books.

WATSON SELLAR,
Auditor General.

STATEMENT "A"

Statement of Revenue and Expenditure for the fiscal year ended March 31, 1947

Division	Revenue	Expenditure	Net Revenue Expenditure	Comparative figures 1945-46
Executive offices	134 87	98,345 67	98,210 80	98,499 37
Licensing and bonding	29,635 00	17,013 29	12,621 71	12,118 54
Accounting		10,036 07	10,036 07	8,964 70
Statistical	52 95	56,761 88	56,708 93	51,560 45
Registration	33,624 86	30,385 36	3,239 50	29,422 52
Grain Research Laboratory	26 14	85,089 10	85,062 96	65,446 30
Grain Appeal Tribunals	2,847 00	16,388 18	13,541 18	13,749 88
Grain Standards Committee		2,860 37	2,860 37	2,806 49
Inspection	641,853 81	1,138,648 08	496,794 27	126,529 15
Weighing	599,322 62	495,025 07	104,297 55	444,029 38
	<u>\$1,307,497 25</u>	<u>\$1,950,553 07</u>	<u>\$ 643,055 82</u>	<u>\$ 118,014 10</u>

Appendix 2

CANADIAN COMMERCIAL CORPORATION

(INCORPORATED UNDER THE CANADIAN COMMERCIAL CORPORATION ACT)

Balance Sheet as at March 31, 1947

GENERAL ACCOUNT		LIABILITIES AND CAPITAL	
ASSETS			
Cash on Hand and in Banks.....	2,544,958 77	Liabilities and Reserve—	
Accounts Receivable.....	2,643,623 26	Accounts Payable and Accrued Charges.....	2,668,279 63
Inventories, as determined and certified by the Management, at cost (which is not in excess of market).....	435,410 53	Receiver General of Canada, unemployment insurance, etc.....	714 15
Employees' Funds, invested in Dominion of Canada Bonds (par value \$14,800.00), at cost less premium amortized.....	15,501 53	Employees' Savings Plans Payable on separation.....	18,635 30
		Bond purchases.....	1,878 12
		Deferred Revenue, surcharge in respect of purchase orders placed for others.....	20,513 42
		Reserve in respect of Inventory Storage and Adjustment, and Claims Receivable.....	249,848 26
			140,421 61
			3,079,777 07
		Capital and Surplus—	
		Government of Canada: Advance for working capital, provided under Section 8 of The Canadian (Commercial Corporation Act).....	2,500,000 00
		Surplus: Excess of Income over Expenditure, for the period May 1, 1946 to March 31, 1947, per Schedule "A".....	59,717 02
			2,559,717 02
			\$ 5,639,494 09
AGENCY ACCOUNT			
Cash		Liabilities and Reserve—	
In banks.....	6,726,544 07	Accounts Payable to Suppliers.....	16,381,925 82
On deposit with the Receiver General of Canada.....	42,650,445 60	Reserve for Claims Receivable.....	115,272 93
			16,497,198 75
Advances to Suppliers.....	49,376,989 67	Advances from Principals—	
Accounts and Claims Receivable.....	942,089 07	U.N.R.R.A.....	38,513,719 74
Debit Balances of Foreign Governments.....	1,238,114 32	Government of Canada, Foreign Governments and others.....	3,462,029 69
Inventories, as determined and certified by the Management.....	5,143,600 04		41,975,749 43
Deferred Charges, inventory storage expenses.....	1,648,360 85		\$58,472,948 18
	123,794 23		
	\$58,472,948 18		

Approved on behalf of the Board.

M. W. MACKENZIE,
President.W. D. LOW,
Managing Director.

I have examined the accounts of Canadian Commercial Corporation for the period May 1, 1946 to March 31, 1947, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs, as at March 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR.

Auditor General.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

Income and Expenditure, for the period May 1, 1946 to March 31, 1947

Income:

Surcharge earned on purchases, and miscellaneous revenue.....	296,577 74
Reimbursement for Purchasing Services on behalf of the Department of National Defence	80,000 00

376,577 74

Expenditure:

Salaries		
Executive officers	19,208 25	
Others	250,671 96	
		269,880 21
Travelling expenses		4,729 16
Telephone, telegraph and postage.....		18,529 38
Printing, stationery and office supplies		15,113 24
Furniture and equipment		1,975 01
Other expenses		6,633 72

316,860 72

Balance, Excess of Income over Expenditure transferred to Surplus.....

\$ 59,717 02

Appendix 3 CANADIAN GOVERNMENT ELEVATORS

Balance Sheet as at March 31, 1947

ASSETS		LIABILITIES	
Accounts Receivable: - Freight advances..... - Sundry.....	3,351 56 1,462 74	Government of Canada: Working capital advances.....	3,351 56
		Advances for acquisition of fixed assets.....	9,994,808 60
Inventories: Stores..... Small tools and equipment..... Surplus grain..... Screenings.....	18,014 87 12,801 73 2,424 92 1,574 55	Surplus Account Balance April 1, 1946.....	11,417,017 78
		Deduct: Loss for the year ended March 31, 1947, per Operating Statement (Schedule A'')	117,966 20
	34,816 07		
Accrued Revenues: Storage..... Elevation.....	33,490 34 6,558 27	Total surplus since inception, without providing for depreciation—net (Schedule "C'')	11,299,051 58
		Deduct: Deposits to the credit of the Consoli- dated Revenue Fund—net.....	11,222,724 16
Fixed Assets (Schedule "B") Property, plant and equipment, at cost..... Office furniture, at depreciated value.....	9,990,972 12 3,836 48		76,327 42
	9,994,808 60		
	<u>\$10,074,487 58</u>		<u>\$10,074,487 58</u>

Certified correct.

G. NORTH
Chief Accountant.

Approved.
R. HETHERINGTON
General Manager.

I have examined the accounts of the Canadian Government Elevators for the year ended March 31, 1947, and have obtained all the information and explanations I have required.

The inventory of surplus grain at March 31, 1947, is based on the official weigh-over in July, 1946, and consequently overages or shortages which may have developed between the date of that weigh-over and March 31, 1947, are not recorded.

No provision has been made in the accounts for the estimated cost of loading out the grain in store at March 31, 1947, although the elevation charges, which cover both loading in and loading out, have been accrued to that date.

In my opinion, subject to the foregoing observations, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Elevators' affairs as at March 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Elevators.

WATSON SELLAR,
Auditor General.

CANADIAN GOVERNMENT ELEVATORS—Continued

SCHEDULE "A"

Operating Statement for the year ended March 31, 1947

	Total	Port Arthur	Moose Jaw	Saskatoon	Calgary	Edmonton	Lethbridge	Prince Rupert
Grain received—net bushels.....	3,644,685		242,324	238,665	2,091,194	1,072,019	1,203	
Revenue:								
Storage.....	117,883 63		14,169 90	8,501 88	64,585 51	30,590 76	35 58	
Cleaning.....	22,964 32		3,976 41	6,573 82	2,583 00	9,831 09		
Elevation.....	21,451 07		1,989 29	2,252 04	10,851 17	6,336 11	22 46	
Drying.....	18,153 48		32 90	722 18	5,689 71	11,708 69		
Chopping and sacking.....	2,097 47		372 99		249 84	1,474 41	23	
Bulkheads and liners.....	173 50		168 50	5 00				
Sale of screenings.....	7,186 15		1,475 94	118 57	1,970 95	3,521 14	99 55	
Elevator rental.....	60,344 53	60,344 53						
Gross revenue.....	250,254 15	60,344 53	22,185 93	18,173 49	85,930 18	63,462 20	157 82	
Expenditure:								
Administration.....	76,549 05		11,821 77	14,184 03	13,889 45	15,474 32	11,842 53	9,336 95
Operation.....	169,557 72		32,524 28	32,904 40	38,869 72	39,289 21	16,322 40	9,647 71
Maintenance.....	126,664 15	9,892 44	36,060 97	22,601 13	14,916 03	15,370 31	14,538 73	13,284 54
Total expenditure (Schedule "D").....	372,770 92	9,892 44	80,407 02	69,689 56	67,675 20	70,133 84	42,703 66	32,269 20
Operating profit or loss.....	122,516 77	50,452 09	58,821 09	51,516 07	18,254 98	6,671 04	42,545 84	32,989 20
Profit on surplus grain—net (Schedule "E").....	4,179 40		821 99	739 06	582 91	1,509 73	525 71	
Miscellaneous revenues: House rental, \$180.00; Track rental, \$107.00; Refund of wages, \$52.67; Sale of scrap, \$31.50.....	371 17	31 50		232 67	107 00			
Net profit or loss for the year.....	\$ 117,966 20	\$ 50,483 59	\$ 57,399 10	\$ 50,544 34	\$ 18,944 89	\$ 5,161 91	\$ 42,020 13	\$ 32,269 20

SCHEDULE "B"

CANADIAN GOVERNMENT ELEVATORS—*Continued*

Fixed Assets as at March 31, 1947

	Property, Plant and Equipment (cost)	Office Furniture (depreciated value)	Total
Port Arthur and Head Office	1,597,668 68	670 13	1,598,338 81
Moose Jaw, Sask.	1,788,285 44	420 25	1,788,705 69
Saskatoon, Sask.	1,632,361 06	213 20	1,632,574 26
Edmonton, Alta.	1,568,299 37	100 00	1,568,399 37
Prince Rupert, B.C.	1,432,514 39	315 20	1,432,829 59
Calgary, Alta.	993,370 47	834 30	994,204 77
Lethbridge, Alta.	978,472 71	1,283 40	979,756 11
Totals	<u>\$9,990,972 12</u>	<u>\$ 3,836 48</u>	<u>\$9,994,808 60</u>

CANADIAN GOVERNMENT ELEVATORS—Continued
Summary of Annual Surplus and Deficits from 1913-14 to 1946-47
(EXCLUSIVE OF DEPRECIATION)

Year	Total	Port Arthur	Moose Jaw	Saskatoon	Calgary	Edmonton	Prince Rupert	Lethbridge
1913-14	149,530 31	149,530 31	49,697 15	46,782 25				
1914-15	221,812 08	125,332 68	50,450 29	79,453 94	1,211 52			
1915-16	453,318 28	324,625 57	75,218 66	107,485 86	34,436 30			
1916-17	634,063 74	410,922 92	43,757 00	60,675 79	22,361 02			
1917-18	349,846 08	221,052 27	35,645 25	35,503 47	62,845 19			
1918-19	656,081 20	524,037 29	72,782 37	77,237 65	90,242 61			
1919-20	364,122 90	294,703 70	22,126 14	11,610 20	51,803 18			
1920-21	335,990 94	287,517 57	22,126 14	22,827 02	45,254 44			
1921-22	283,549 68	239,968 41	39,552 80	24,951 19	50,479 12			
1922-23	226,143 54	328,788 22	6,198 85	49,808 68	82,595 93			
1923-24	467,391 68	275,559 39	27,736 32	17,995 30	143,133 64	60,864 66		
1924-25	433,826 17	316,756 79	10,927 83	80,235 71	143,133 64	139,428 25		
1925-26	677,550 20	351,061 43	16,990 65	44,392 56	102,463 01	110,681 83	15,048 55	
1926-27	624,502 79	270,907 40	46,484 17	23,475 32	80,977 91	52,907 64	1,086 69	
1927-28	474,433 22	98,399 59	131,497 17	103,299 21	56,133 69	38,354 57	319 22	
1928-29	438,976 98	177,365 57	122,287 97	97,290 58	50,744 21	41,592 26	11,292 75	
1929-30	500,853 87	54,594 22	29,369 06	83,214 23	21,916 03	15,790 50	11,573 28	
1930-31	133,946 02	60,519 09	38,026 76	13,976 79	4,849 73	3,196 21	11,573 28	
1931-32	101,685 63	52,042 23	33,532 51	34,053 85	2,215 76	29,096 76	9,959 50	31,328 11
1932-33	24,738 48	39,064 77	25,770 17	31,853 88	16,444 16	8,239 24	28,016 81	28,016 81
1933-34	2,506 44	43,999 68	30,643 59	38,584 74	22,701 39	10,822 46	2,109 64	27,722 06
1934-35	5,135 64	41,352 75	43,636 90	48,351 39	44,217 38	19,895 73	1,752 18	12,554 82
1935-36	99,061 49	26,228 44	23,668 20	26,650 29	12,473 46	31,640 42	28,750 31	10,017 10
1936-37	40,180 36	31,722 34	4,937 52	17,425 13	33,405 24	80,480 80	2,500 00	33,337 56
1937-38	271,036 87	57,535 23	46,425 65	40,974 67	64,648 34	67,371 76	2,500 00	11,845 99
1938-39	618,178 92	51,836 65	230,362 34	188,644 53	57,006 17	53,829 38	5,228 72	25,547 39
1939-40	515,237 98	1,902 02	186,823 47	283,127 54	89,030 08	65,121 19	4,109 85	26,126 00
1940-41	825,995 43	57,101 44	290,653 92	267,932 07	86,030 97	44,609 62	4,798 30	36,159 96
1941-42	783,178 19	74,057 02	266,004 03	267,932 07	77,292 89	40,462 01	33,082 47	33,082 47
1942-43	662,466 37	63,065 43	250,766 60	236,539 64	66,732 38	49,129 42	36,328 42	22,000 81
1943-44	342,733 87	62,839 03	95,853 27	155,663 41	72,890 97	74,247 02	131,146 62	18,544 26
1944-45	379,923 23	83,836 92	68,240 33	123,829 05	72,890 97	76,481 38	13,969 49	31,386 01
1945-46								
1946-47	11,417,017 78	5,048,159 98	1,761,810 81	2,219,328 54	1,640,584 97	875,503 50	153,372 74	25,002 72
	117,966 20	50,483 59	57,399 10	50,544 34	18,944 89	5,161 91	32,269 20	42,020 13
Balance, March 31, 1947.	\$ 11,299,051 58 \$	\$ 5,098,643 57 \$	\$ 1,704,411 71 \$	\$ 2,168,784 20 \$	\$ 1,659,529 86 \$	\$ 870,341 59 \$	\$ 185,641 94 \$	\$ 17,017 41

CANADIAN GOVERNMENT ELEVATORS—Continued

Administration, Operation and Maintenance Expenditures for the year ended March 31, 1947

	Total	Port Arthur	Moose Jaw	Saskatoon	Calgary	Edmonton	Lethbridge	Prince Rupert	Head Office	Winnipeg Office
Administration:										
Salaries.....	65,731 48.		6,418 87	8,551 12	8,008 33	10,611 26	7,632 71	5,118 79	17,511 61	1,878 79
Printing and stationery.....	1,017 76.		258 45	220 82	466 29	458 30	197 96	134 77	1,017 76	13 00
Communication services.....	2,151 83.		58 38	6 79	49 40	39 81	7 01	10 19	402 22	
Freight and express.....	218 33.		120 56	9 40	139 00	120 00		4 65	46 77	
Laundry and janitor.....	469 20.		180 00	180 00	139 00	186 00		39 85	195 59	
Travel.....	1,203 16.		52 70	13 76	50 04	48 35	9 00	11 00	497 31	
Miscellaneous.....	267 93.		651 00	1,123 00	949 20	200 23			81 08	2 00
Rent.....	4,659 28.		151 41	148 77	176 82	200 23	65 48	87 34	1,582 80	353 28
Unemployment Insurance.....	830 08.									
Head Office expenses.....			3,930 37	3,930 37	3,930 37	3,930 37	3,930 37		21,335 11	2,217 07
Total Administration.....	76,549 05.		11,821 77	14,184 03	13,889 45	15,474 32	11,842 53	9,336 95	\$ 21,335 11	\$ 2,217 07
Operation:										
Supervision and overhead.....	77,692 26.		19,090 69	15,047 80	16,288 83	13,480 88	8,952 35	4,831 71		
Unloading.....	7,545 34.		646 62	984 00	3,664 77	1,972 30	262 65	15 00		
Loading.....	13,500 01.		2,542 42	1,277 94	5,757 22	3,682 48	239 95			
Weighing and conveying.....	16,015 08.		3,221 33	3,614 64	4,300 18	4,066 93	812 00			
Chopping and sacking.....	1,573 01.		177 10		237 16	1,138 75				
Cleaning.....	13,916 07.		2,049 44	5,000 30	2,960 86	3,444 42	461 05			
Rentals.....	1,699 00.			18 00			1,680 00	1 00		
Power.....	32,297 99.		4,374 53	6,644 00	4,181 86	8,383 20	3,914 40	4,800 00		
Registration and cancellation.....	430 26.		79 27	42 91	193 63	114 45				
Drying.....	4,293 02.		22 01		1,265 21	3,005 80				
Truck operation.....	4,595 68.		320 87	274 81						
Total Operation.....	169,557 72.		32,524 28	32,904 40	38,869 72	39,289 21	16,322 40	9,647 71		
Maintenance:										
Supervision and overhead.....	24,550 44.		2,355 08	8,483 59	1,132 11	5,775 81	3,629 98	3,173 87		
Buildings.....	34,351 00.	942 00	19,849 56	59 14	2,588 90	583 15	4,558 13	5,770 12		
Bins.....	656 54.		66 38.		39 76.		394 40	156 00		
Shovel gear and car haul.....	1,452 09.	477 40	107 33	208 90	387 68	261 33		9 45		
Legs.....	7,230 92.	2,561 67	515 64	2,981 70	313 14	726 66	130 58	1 53		
Seals.....	689 88.	150 00	42 32	31 32	116 77	180 55	168 92			
Conveyors.....	7,567 62.	3,443 40	2,956 50	10 15	424 20	403 89		329 48		
Spouts.....	2,823 68.	1,567 00	291 20	11 47	426 53	482 98		44 50		
Railway tracks.....	21,339 26.	572 97	4,259 25	7,859 07	2,103 35	2,219 95	3,201 00	1,123 67		
Bagging machinery.....	3,322 40.		234 72		3,065 74	21 94				
Cleaning machinery.....	3,002 87.		929 10	92 22	391 53	854 85	167 16	568 01		
Electrical equipment.....	17,513 07.		4,202 47	2,627 63	2,746 84	3,637 72	2,288 56	2,009 55		
Drier equipment.....	2,164 38.	178 00	251 42	235 64	1,179 48	221 48		98 36		
Total Maintenance.....	126,664 15.	9,892 44	36,060 97	22,601 13	14,916 03	15,370 31	14,538 73	13,284 54		
Total Expenditure.....	\$ 372,770 92.	\$9,892 44	\$ 80,407 02	\$ 99,689 56	\$ 67,675 20	\$ 70,133 84	\$ 42,703 66	\$ 32,269 20		

CANADIAN GOVERNMENT ELEVATORS—*Concluded*

Summary of Surplus Grain Account for the year ended March 31, 1947

	Total	Moose Jaw	Saskatoon	Calgary	Edmonton	Lethbridge
Inventory of surplus grain April 1, 1946.....	645 26	14 42	102 01	226 16	222 95	79 72
Warehouse receipts purchased during year.....	641 24	227 70	136 65	232 74	44 15	
	1,286 50	242 12	238 66	458 90	267 10	79 72
Warehouse receipts sold during year.....	3,040 98	204 85	845 24	908 31	477 15	605 43
Inventory of surplus grain March 31, 1947.....	2,424 92	859 26	132 48	133 50	1,299 68	
	5,465 90	1,064 11	977 72	1,041 81	1,776 83	605 43
Profit on surplus grain (net overages disclosed during year).....	\$ 4,179 40	\$ 821 99	\$ 739 06	\$ 582 91	\$ 1,509 73	\$ 525 71

Appendix 4
EXPORT CREDITS INSURANCE CORPORATION
 (INCORPORATED UNDER "THE EXPORT CREDITS INSURANCE ACT")

Statement of Assets and Liabilities as at December 31, 1946

ASSETS		LIABILITIES	
Cash on Hand and in Banks.....	243,166 82	Policyholders' Deposits.....	13,505 00
Accounts Receivable—Premiums due from Policyholders.....	7,562 79	Underwriting Reserve:	
Accrued Interest on Investments.....	44,591 66	Balance at March 31, 1946.....	51,563 02
Investments—Dominion Government Bonds at cost (Market value \$5,038,245.00).....	4,876,749 63	Excess of income over expenditure, <i>less</i> claims paid for the nine months ended December 31, 1946 (Schedule "A").....	110,226 06
Nominal Value of Possible Recoveries against amounts paid on claims.....	1 00	Capital	
Deferred Charges.....	823 50	Capital Stock—	
Office Furnishings and Equipment at cost.....	2,798 93	Authorized: 50,000 shares par value \$100 each.	
<i>Less:</i> Reserve for Depreciation.....	400 25	Issued and fully paid: 25,000 shares, held in trust for His Majesty by the Minister of Trade and Commerce.....	2,500,000 00
	2,398 68	Capital Surplus, paid in by the Minister of Finance, at the rate of \$100 per share of capital stock issued.....	2,500,000 00
			5,000,000 00
			<u>\$ 5,175,294 08</u>

NOTE:

Under Section 14 of The Act, the liability of the Corporation under the contracts of insurance issued and outstanding shall not at any time exceed a total of ten times the aggregate of the amount of the paid-up capital and the surplus of the Corporation. At December 31, 1946, this liability was \$11,192,546.00

Approved on behalf of the Board.

M. W. MACKENZIE,

Director.

H. T. AITKEN,

Director.

J. HOPKINSON,
Assistant Auditor General.

I have examined the accounts of the Export Credits Insurance Corporation for the period from April 1, 1946 to December 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Statement of Assets and Liabilities is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at December 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

SCHEDULE "A"

EXPORT CREDITS INSURANCE CORPORATION—*Concluded*

Statement of Income and Expenditure for the nine months ended December 31, 1946

Income:

Premiums on exports made and export contracts entered into by policyholders from March 1 to December 31, 1946	51,673 65	
Interest on investments	99,892 80	
		<hr/> 151,566 45

Expenditure:

Salaries	22,041 53	
Travelling expenses	3,613 01	
Other expenses	4,152 76	
		<hr/> 29,807 30

Excess of income over expenditure for the period	<hr/> 121,759 15
--	------------------

Deduct:

Claims paid under policies	11,534 09	
Less: Nominal value of possible recoveries	1 00	
		<hr/> 11,533 09

Balance transferred to Underwriting Reserve	<hr/> <hr/> \$ 110,226 06
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1946-47
PUBLIC ACCOUNTS

PART II

Z

DEPARTMENT OF TRANSPORT

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF TRANSPORT

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DEPARTMENT OF TRANSPORT

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	21,687,540 14	Ordinary	2,710,050 05
Special	6,300 00	Special Receipts	531,160 09
Government Owned Enterprises—			
Net Income Deficits	9,964,136 29		3,241,210 14
Demobilization and Reconversion	9,722,761 06	[8a] Non-Active Assets:	
Adjusting Entries.....	1,307,952 35	(i) Capital Expenditures	
	<hr/>	Canals	86,660 20
	42,688,689 84	Miscellaneous .	23,116 37
			<hr/>
			109,776 57
[8a] Non-Active Assets:		(ii) Other	
(i) Capital Expenditures		Canadian National (West	
Railways	2,654,150 12	Indies) Steamships, Ltd.....	1,105,164 35
Miscellaneous	8,546,096 90	National Harbours Board	9,600 00
	<hr/>		
	11,200,247 02		
		Adjusting Entries—	
(ii) Other		[8a] Non-Active Assets	
National Harbours Board.....	717,726 63	(ii) Other	
	<hr/>	Canadian National Railways	
	\$ 54,606,663 49	Securities Trust Stock	1,307,952 35
			<hr/>
			\$ 5,773,703 41

NOTE.--The status of accounts under Non-Active Assets above is shown on page Z-69.

Receipts and Disbursements—Open Accounts

[2] Departmental Working Capital		[9] Floating Debt	311 38
Advances	31,759 19	[10] Deposit and Trust Accounts (Dr.)	792,780 30
[3] Loans and Advances.....(Cr.)	20,357,825 30	[11] Insurance, Pension and Guaranty	
[4] Investments	322,257 57	Accounts	450,842 98
		[12] Deferred Credits	(Dr.) 565 00
		[13] Sundry Suspense Accounts (Dr.)	3,632,277 75
(Cr.)	\$ 20,003,808 54	(Dr.)	\$ 3,974,468 69

NOTE.--Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page Z-70.

GENERAL NOTE.—A condensed balance sheet as at December 31, 1946, and operating statement of the National Harbours Board for the calendar year 1946, with relevant comments, is included as an appendix to this Section (see page Z-80).

REVENUES

Comparative Summary

DEPARTMENT OF TRANSPORT		1946-47	1945-46
Ordinary Revenue—			
A	Return on Investments	146,417 81	151,882 62
B	Privileges, Licences and Permits	1,066,872 48	839,935 59
C	Proceeds from Sales	24,390 32	14,879 57
D	Services and Service Fees	1,253,792 78	1,023,937 09
E	Refunds of Expenditure	29,826 31	35,236 69
F	Miscellaneous	78,716 16	73,253 54
Total Ordinary		2,600,015 86	2,139,125 10
Capital Accounts—			
G	Refunds of Previous Years' Expenditures	89,411 21	373,181 38
Special Receipts and Other Credits—			
H	Refunds of Previous Years' Special Expenditures	2,500 00	575 00
I	Refunds of Previous Years' War and Demobilization Expenditures	435,646 43	197,906 44
	Sale of Surplus War Assets		81 64
J	Miscellaneous War, Demobilization and Reconversion Revenues	93,013 66	2,169,640 04
K Non-Active Accounts—			
	Canadian National (West Indies) Steamships, Ltd.	1,105,164 35	
Total Special Receipts and Other Credits		1,636,324 44	2,368,203 12
Adjusting Entries—			
L Non-Active Accounts			
	Canadian National Railways Securities Trust Stock	1,307,952 35	22,631,041 47*
Total (Department of Transport)		5,633,703 86	27,511,551 07
NATIONAL HARBOURS BOARD			
Ordinary Revenue—			
M	Return on Investments	110,034 19	232,615 34
Capital Accounts—			
N	Refunds of Previous Years' Expenditures	20,365 36	2,462 03
Special Receipts and Other Credits—			
O Non-Active Accounts			
	Chicoutimi	400 00	
	Quebec	9,200 00	
		9,600 00	96 39
Total (National Harbours Board)		139,999 55	235,173 76
Grand Total		\$ 5,773,703 41	\$ 27,746,724 83

*This figure includes the operating surplus for the calendar year 1945. See Vote 682 which covers the operating deficit for the calendar year 1946.

Details

DEPARTMENT OF TRANSPORT

Ordinary Revenue—

A Return on Investments:

Recoveries under certain Railway Subsidy Acts Agreements	146,417 81
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This amount, of which \$146,088.02 was received from Railway Companies through the Post Office Department and the balance of \$329.79 direct, represents recoveries under the interest clause in certain Railway Subsidy Acts Agreements.

B Privileges, Licences and Permits:

Radio Operators:

Examination Fees	1,824 80
------------------------	----------

Radio Station Licence Fees:

Aircraft Station	3,980 00
Amateur Experimental Station	10,557 50
Commercial Receiving Station	134 00
Experimental Station	660 00
Limited Coast Station	350 00
Municipal Police Private Commercial Station	93 00
Private Commercial Station	10,670 00
Public Commercial Station	2,300 00
Ship Station	11,042 00
Technical or Training School Station	45 00

Airport Landing Fees	157,213 76
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Passenger Tolls	2,775 90
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Private Air Pilots' Certificates	1,934 00
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Airport Licences	630 00
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Aircraft Registration Fees	4,720 00
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Airworthiness Certificates	3,685 00
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Initial Flight Testing of Aircraft	18,698 60
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Refuelling Concession at Airports	1,884 19
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Rentals—Land	2,019 18
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Rentals at Airports	184,724 21
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Rental—Employees' Quarters	41,551 42
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Miscellaneous Rentals—Aviation Radio	1,763 63
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Miscellaneous Rentals—Marine Radio	563 00
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Examination Fees—Masters and Mates	5,238 90
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Marine Registry Fees	139 75
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Pilots' Licence Fees (Pilotage)	327 00
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Rental, Marine Leases and Privileges	10,252 18
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Board of Transport Commissioners—Licences to Ships	1,910 53
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Canals Revenue: Land rental, \$201,370.09; water power rental, \$355,507.78; transmission line privileges, \$17,132.91; house rental, \$10,244.15	584,254 93
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1,066,872 48

C Proceeds from Sales:

Publication Sales	5,501 76
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Sundry Sales	18,759 21
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Salvage Material	129 35
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24,390 32

D Services and Service Fees:

Harbour Dues	41,069 32
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Wharf Rental and Wharfrage—Harbours and Piers Act	186,615 70
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Steamship Inspection Fees:

Annual Fees	123,896 92
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Incidental Fees	40,686 25
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Engineers' Fees	2,022 50
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Plans	6,094 50
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Measuring Surveyors' Fees	4,559 95
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Dominion Steamers' Earnings	1,490 93
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Signal Station Dues	943 00
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Nautical Discharge Certificates	503 59
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Radio Message Tolls:

Department of Transport Operated Coast Stations	81,935 94
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Marconi Operated Stations	32,424 63
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Currency Exchange Premium	230 17
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Outside and Hangar Space Rental	148,042 63
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Service charges at Airports	7,625 64
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Air ground Radio Service	27,523 82
Commission on Pay Phones	502 33
Mess Receipts	872 75
Rental of Equipment	25,891 94
Cost of Collection of Radio Receiving Licence Fees, 1946-47, as authorized under Section 14(a) of the Canadian Broadcasting Act, 1936	237,503 97
Sundry Services	5,773 14
Power Service	6,540 29
Telephone Service	1,239 43
Canals Revenue: Winterage, \$1,688.98; lying-in, \$10,416.02; basin dues, \$345.23; linesmen, \$91,059; power, \$20,380.15; wharfage, \$145,893.07; commission on pay phones, \$20.99	269,803 44

1,253,792 78

Harbour Dues—The remuneration and expenses of harbour masters amounting to \$17,834.54, were paid from harbour dues revenue.

The remuneration of the wharfingers and certain expenses authorized for making the wharves serviceable, amounting to \$75,418.75, were paid from wharf rentals and wharfage revenue.

Radio Message Tolls—Department of Transport Operated Stations—This amount represents the Department's portion of moneys received from foreign Administrations, ship owners, etc., for radio and domestic point to point messages transmitted or received through the Department's East and West Coast Radio Stations.

Radio Message Tolls—Marconi Operated Stations—This amount represents that portion of revenue from Radio Traffic which was earned by certain departmental East Coast and Great Lakes radio stations operated by the Canadian Marconi Company under subsidy. It was not taken into the operating account of these stations (see page Z-49) but deposited to the credit of the Receiver General as revenue of the Department.

Cost of Collection of Radio Licence Fees—Section 14 (a) of the Canadian Broadcasting Act, c. 24, 1936, provides that the moneys received from licence fees in respect of private receiving station licences and private broadcasting station licences, less the cost of collection and administration as determined by the Minister, shall be deposited to the credit of the Canadian Broadcasting Corporation. The net revenue for the year, before deducting cost of collection, amounted to \$4,143,345.14. The cost of collection for the year 1946-47 amounted to \$237,503.97, which includes the total of the expenditure under Vote 443, and was deposited to the credit of the Receiver General as revenue of the Department of Transport.

E Refunds of Previous Years' Expenditures	29,826 31
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F Miscellaneous:

Fines:

Canals Act	265 00
Air Regulations Act	140 00
Radio Act	38,649 40
Marine Act	19,373 56

Forfeitures:

Marine Act	20,120 82
Premium on foreign exchange transactions	21 39
Witness fees, etc.—Jury duty	145 99

78,716 16

Total Ordinary

2,600,015 86

Capital Accounts—

G Refunds of Previous Years' Expenditures:

Chambly Canal	200 00
Soulanges Canal	1,200 00
Beauharnois Canal	250 00
Cornwall Canal	6,300 00
Trent River Navigation	4,668 00
Welland Canal	69,951 00
Welland Ship Canal	4,091 20
Civil Aviation—Airways and Airports	2,637 91
St. Lawrence River Improvements	113 10

89,411 21

DEPARTMENT OF TRANSPORT

Z-7

Special Receipts and Other Credits—

H	Refunds of Previous Years' Special Expenditures	2,500 00	
	(1936-37 Unemployment Relief Act)		
I	Refunds of Previous Years' War and Demobilization Expenditures	435,646 43	
	This amount includes \$367,300, which was held in suspense pending final adjustment with the United States Government re purchase of United States surplus material taken over by Canada on the Mackenzie River Route.		
J	Miscellaneous War, Demobilization and Reconversion Revenues:		
	Miscellaneous Revenue	88,283 82	
	Government Operated Plants	4,729 84	
			93,013 66
K	Non-Active Accounts—		
	Canadian National (West Indies) Steamships, Ltd., portion of 1946 operating surplus of the company applied in reduction of Dominion loans for previous years' deficits		1,105,164 35
	Total Special Receipts and Other Credits		1,636,324 44

Adjusting Entries—

L	Non-Active Accounts—		
	Canadian National Railways Securities Trust Stock	1,307,952 35	
	This amount represents the reduction in the book value of the Canadian National Railways Securities Trust Capital Stock due to capital loss on the retirement of rolling stock during the calendar year 1946 and is offset by a similar amount charged to Consolidated Deficit Account in conformity with the Canadian National Railway Capital Revision Act, 1937		
	Total (Department of Transport)	\$ 5,633,703 86	

Certified correct.

C. P. EDWARDS,
Deputy Minister.

NATIONAL HARBOURS BOARD

Ordinary Revenue—

M	Return on Investments:		
	Prescott Elevator—Net income surplus, 1946	18,280 80	
	Port Colborne Elevator—Net income surplus, 1946	91,753 39	
			110,034 19
	Capital Accounts—		
N	Refund of Previous Years' Expenditures:		
	Churchill Harbour	20,365 36	
	Special Receipts and Other Credits—		
O	Non-Active Accounts	9,600 00	
	This represents a reduction of the indebtedness of the Board to the Dominion Government in connection with the following harbours: Chicoutimi, \$400; Quebec, \$9,200.		
	Total (National Harbours Board)	\$ 139,999 55	

Certified correct.

R. K. SMITH,
Chairman.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
Z-14	Stat.	Salary of Minister, Salaries Act, c. 24, 1944.	10,000 00	10,000 00	10,000 00
Z-14	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	1,999 99
Z-14	391 } 871 }	Departmental Administration.....	517,000 00	470,910 45	398,728 33
ADMINISTRATION OF THE TRANSPORT ACT					
Z-15	Stat.	Salaries of the Board of Transport Commissioners for Canada, Railway Act, c. 170, R.S.....	53,499 60	53,499 60	52,832 94
Z-15	392	Board of Transport Commissioners for Canada — Administration, Maintenance and Operation.....	329,940 00	302,208 22	260,255 91
CANALS SERVICE					
Z-16	393 } 872 }	Canals Service—Administration.....	51,885 00	44,004 70	42,951 71
Z-17	394 } 873 }	Canals—Operation and Maintenance.....	2,885,200 00	2,813,061 56	2,599,426 26
Z-18	395 } 874 }	Canals Improvements.....	253,200 00	201,753 93	155,497 56
Z-20	396 } 875 }	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations.....	30,000 00	5,311 77	901 08
Z-20	397	To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited.....	2,500 00	314 95	285 90
MARINE SERVICE					
Z-20	398	Marine Service Administration.....	15,542 00	14,659 94	14,937 48
Z-20	399 } 876 }	Administration of Floating Equipment....	28,520 00	23,253 87	20,665 64
Z-21	400	Nautical Service Administration.....	31,525 00	27,363 77	28,678 05
Z-21	401 } 877 }	Marine Service Steamers, including Ice-breakers—Maintenance, Operation and Repairs.....	2,026,219 14	2,025,392 57	1,525,532 49
Z-23	402 } 878 }	Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers..	2,709,230 00	2,693,197 26	2,178,939 51
Z-25	403	Agencies—Salaries and Office Expenses....	294,275 00	293,901 28	278,527 96
Z-25	404	Maintenance and repairs to Wharves.....	5,000 00	2,405 04	2,983 55
Z-26	405	To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation.....	30,000 00	30,000 00	30,000 00
Z-26	406 } 673 }	Administration of Pilotage, including authority for temporary recoverable advances to certain Pilotage Districts....	181,845 00	168,726 52	156,620 70
Z-27	407	Life Saving Service, including rewards for saving life.....	44,430 00	42,462 07	41,606 22
Z-27	408	To provide subsidies for wrecking plants—Quebec and British Columbia.....	45,000 00	45,000 00	45,000 00
Z-28	409	Grants of \$200 each to the Royal Arthur Sailors' Institutes at Port Arthur, Kingston and Toronto which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes.	600 00	400 00	600 00
Z-28	410 } 675 }	*Miscellaneous Services relating to Navigation and Shipping.....	68,895 00	57,910 28	48,363 65
Z-29	411	Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines...	255,280 00	227,639 94	218,535 19

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
MARINE SERVICE— <i>Concluded</i>					
Z-29	412	Marine Signal Service.....	110,600 00	102,960 12	84,076 32
Z-30	413	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of Administration—Capital.....	992,780 00	970,647 11	948,746 64
Z-30	414	River St. Lawrence Ship Channel—Administration and Operation.....	221,660 00	191,724 85	215,342 19
Z-30	Stat.	Exchequer Court Awards — Exchequer Court Act, c. 34, R.S., St. Lawrence Ship Channel.....	5,332 98	5,332 98	
Z-31	879 } 674 }	To provide for Canada's share of the cost of the North Atlantic Ice Patrol.....	9,000 00	9,000 00	
RAILWAY SERVICE					
Z-31	Stat.	Railway Grade Crossing Fund, Railway Act, c. 170, R.S.....	37,075 09	37,075 09	31,918 98
Z-31	415 } 880 }	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department.....	52,000 00	49,101 64	41,926 47
Z-31	416	Hudson Bay Railway—Construction and Improvements—Capital.....	15,500 00	12,774 83	17,816 34
Z-31	417	Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1947, not exceeding... Prince Edward Island Car Ferry and Terminals—	525,000 00	466,895 99	499,669 20
Z-32	418	Construction and Improvement of Terminal Facilities— Capital (Estimated cost \$4,500,000, amount required for 1946-47).....	2,350,000 00	442,026 48	250,000 00
Z-32	419 } 881 }	To provide for the construction of an icebreaker — railway car — highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service, estimated to cost \$5,000,000. Amount required for 1946-47 (Revote \$598,180)—Capital.....	2,200,000 00	2,198,715 56	2,045,424 69
Z-32	420 } 676 }	Straits of Canso—Surveys and Investigations.....	67,000 00	65,937 94	
Z-32	421	Canadian Government Railways—Construction and Improvements of drainage works at Fairview Subway, Halifax, N.S.—Capital.....	40,000 00	633 25	
Z-33	422 } 677 }	Maritime Freight Rates Act— *Canadian National Railway Company.	3,909,878 07	3,909,878 07	3,519 878 84
Z-33	423 } 678 }	*Various other Railway Companies.....	1,000,000 00	960,838 06	825,633 71
GOVERNMENT EMPLOYEES' COMPENSATION					
Z-33	424 } 882 }	Administration of the Government Employees' Compensation Act.....	39,235 00	26,065 43	23,031 03
Z-34	Stat.	Payments of Compensation respecting Government Employees, Government Employees' Compensation Act, c. 9, 1931	523,932 02	523,932 02	685,475 62
PENSIONS AND OTHER BENEFITS					
Z-36	425	*Compassionate allowance—widow of the late E. J. McCoskrie.....	480 00	480 00	480 00
Z-36	426	*Pensions to former pilots.....	2,575 00	2,083 33	2,397 58
Z-36	427	*Railway Employees' Provident Fund.....	19,200 00	17,736 29	18,687 44

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
SUPERANNUATION AND RETIREMENT BENEFITS					
Z-36	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	8,392 00	8,392 00	6,951 00
GENERAL					
Z-36	679	*To enable contra adjustment to be made in the Department of Transport Stores Account.....	108,120 29	102,077 61	
SPECIAL					
RAILWAY SERVICE					
Z-36	428	To provide for the discharge of commit- ments incurred prior to March 31, 1946, under authority of Vote No. 383 Schedule "A" to the Appropriation Act No. 6, 1945, respecting Highway Crossings of Railways—(Revote).....	6,300 00	6,300 00	
AIR SERVICE					
<i>(Control and Supervision vested in the Minister of Reconstruction and Supply by Orders in Council P.C. 7995 of 13th October, 1944 and 8207 of 24th October, 1944)</i>					
Z-37	429	Air Transport Board—Salaries and Office Expenses.....	193,090 00	150,729 63	112,931 75
Z-37	430	Air Service Administration.....	11,135 00	8,725 35	5,545 35
Z-37	431	To provide for assistance to the M. and C. Aviation Company, Limited, as author- ized by Section 16 of the Aeronautics Act, as amended.....	12,000 00	271 27	9,728 73
<i>Civil Aviation Division</i>					
Z-38	432 883	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder.....	405,400 00	356,479 14	252,208 08
Z-39	433	Airways and Airports—Construction and Improvements, including Radio Facili- ties—(Revote \$562,200)—Capital.....	3,837,425 00	1,845,886 03	1,246,252 48
		Airways and Airports—Operation and Maintenance—			
Z-41	434 884	Civil Aviation Services.....	1,655,930 00	1,492,857 84	764,345 86
Z-43	435 885	Radio Aviation Services.....	1,148,580 00	1,070,332 27	918,210 81
Z-44	436	Meteorological Aviation Services.....	671,500 00	600,582 02	477,967 25
Z-45	437	Grants for advanced aeronautical in- struction and to Aeroplane Clubs, in- cluding grant of \$5,000 to the Canadian Flying Clubs Association.....	33,000 00	30,000 00	33,950 00
Z-45	Stat.	Exchequer Court Awards—Exchequer Court Act, c. 34, R.S., Airways and Airports...	41 65	41 65	
<i>Meteorological Division</i>					
Z-45	438	Meteorological Service.....	581,300 00	529,514 50	397,275 12
Z-46	439	Grant to Kingston Observatory.....	500 00	500 00	500 00

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
AIR SERVICE—Concluded					
Radio Division					
Z-47	440	Administration of the Radiotelegraph Act and Regulations.....	181,880 00	163,384 63	155,133 28
	886				
Z-47	441				
	887	Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations, operation and maintenance.....	882,700 00	825,435 90	699,321 60
Z-50	442	Suppression of Local Electrical Interferences.....	265,850 00	202,446 51	166,395 77
Z-50	443	Issue of Radio Receiving Licences—(Transport Department only).....	223,515 00	221,350 29	202,150 16
GOVERNMENT OWNED ENTERPRISES					
NON-ACTIVE ACCOUNTS					
National Harbours Board					
Z-51	468	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1946 on any or all of the following accounts:			
		(a) Retirement of Maturing Debentures—Saint John.....	241,995 00	240,096 96	
		(b) Reconstruction and Capital Expenditures—			
		Quebec.....	49,000 00		
		Generally—			
		Unforeseen and			
		Miscellaneous.....	200,000 00		
		Less transferred to			
		Loans and Advances.....	34,986 79		
			165,013 21	53,779 67	1,632 55
DEFICITS					
Prince Edward Island Car Ferry and Terminals					
Z-51	469	*Deficit in operation—Calendar Year 1946.	887,964 25	887,964 25	687,800 44
	681				
Canadian National Railways					
Z-52	682	*Deficit—Calendar Year 1946:			
		Canadian National Railways, exclusive of Eastern Lines.....	1,300,020 24		
		Eastern Lines.....	7,661,550 25		
			8,961,570 49	8,961,570 49	
National Harbours Board					
Z-52	470	*Deficit—Quebec and Churchill Harbours—Calendar Year 1946.....	114,601 55	114,601 55	85,859 07
	683				
Z-52	471	*Advances re deficits—Jacques Cartier Bridge.....	620,071 00	423,850 00	558,125 00
DEMOBILIZATION AND RECONVERSION					
Z-52	618	Departmental Administration.....	66,600 00	61,022 25	34,082 06
	944				
Z-53	619	Transport Controller's Office.....	66,500 00	53,069 76	228,620 10
	945				
Z-53	620	*To provide for facilities and operations under the administration of the Director of Merchant Seamen.....	5,877,002 00	2,768,963 94	3,517,745 90
	946				
Z-54	621	*To provide for the purchase, leasing or otherwise acquiring properties required in Canada by the United States Government.....	220,000 00	194,743 52	23,722 66
	947				

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
MARINE SERVICE					
		Nautical Services—			
Z-54	622	To provide for additional staff and expenses, including Advisory Boards, Ship Licensing Committee and Miscellaneous Nautical Services	105,915 00	61,363 06	63,490 52
Z-55	623	To provide for the payment of claims for compensation to such Masters and members of the crews of ships of Canadian Registry or Licence, who as a result of enemy action or counter action taken against the same, suffer the loss of their personal effects on board their respective vessels	10,000 00	9,228 44	27,206 24
Z-55	948	Marine Service Steamers, including Ice-breakers	30,015 75	30,015 75	161,010 29
Z-55	693	To provide for payment to the Consolidated Revenue Fund of an amount granted to Patrick Edward Myrick, under the Government Employees' Compensation Regulations (1942) Newfoundland	3,800 00	3,621 95	
Z-55		*Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)	15,000 00		
RAILWAY AND STEAMSHIP SERVICES					
Z-56	624	To provide for the cost of degaussing all Canadian Registered Ships, as well as foreign flag vessels either seized in prize or requisitioned by the Canadian Government, that have been or may be fitted with this defensive apparatus	150,000 00	5,692 34	235,621 32
Z-56	626	Contribution towards the reduction of freight rates on iron ore to be shipped from Steep Rock Mines Limited	240,000 00	165,829 95	275,462 38
Z-56		Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)	389 41	389 41	
GOVERNMENT EMPLOYEES' COMPENSATION					
Z-56	627	Administration of the Government Employees' Compensation Act	37,000 00		
AIR SERVICE					
<i>(Control and Supervision vested in the Minister of Reconstruction and Supply by Orders in Council P.C. 7995 of 13th October, 1944 and 8207 of the 24th October, 1944)</i>					
Z-57	950	Canadian Government Trans-Atlantic Air Service—To provide for the cost of modifications and improvements to eight "Lancaster" Bomber Aircraft to equip them for use in the Trans-Atlantic Air Service—Capital	1,670,000 00	1,670,000 00	1,955,786 72
Civil Aviation Division					
Z-57	628 } 951 }	Airways and Airports—Construction and Improvements, including Radio Facilities, Capital	8,588,000 00	4,059,563 76	781,236 15
Z-60	629 }	Airways and Airports—Operation and Maintenance—			
	952 }	Operation and Maintenance of Municipal and other Airports	566,325 00	519,244 43	391,185 43
Z-60	630 }	Airway and Airport Traffic Control	783,130 00	682,466 86	512,727 03
	953 }				
Z-62	631 }	Radio Aviation Services	1,830,000 00	1,681,714 64	1,853,224 02 (A)
	954 }				

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
<i>Civil Aviation Division—Concluded</i>					
Z-63	632 } 955 }	Meteorological Aviation Services	1,228,275 00	1,176,483 58	(A)
Z-64	633 } 956 }	Care, Operation and Maintenance of Royal Canadian Air Force airfields transferred to the Department of Transport	575,000 00	574,740 04	204,327 45
Z-65	634	Mackenzie River Route—Operation, Maintenance and Acquisition of equipment	527,700 00	240,109 14	689,841 87
Z-65	635 } 957 }	North East (Crimson) Staging Route—Maintenance of Airfields	105,000 00	49,655 26	161,290 01
<i>Meteorological Division</i>					
Z-66	636 } 958 }	Meteorological Service	1,148,225 00	912,613 95	2,033,666 69 (A)
<i>Radio Division</i>					
Z-67	637	Administration of the Radiotelegraph Act and Regulations	223,410 00	167,610 80	(A)
Z-67	638	Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations—Operation and Maintenance	226,565 00	198,857 48	(A)
GENERAL					
NATIONAL HARBOURS BOARD					
Halifax Harbour—					
Z-68	959 } 694 }	Reconstruction of Immigration Quarters in Shed 21	114,000 00	113,549 51	184,941 08
Z-68	960	Operation and Maintenance of Fire Tug Rouille	51,775 00	51,775 00	70,684 19
<i>Expenditures: from Appropriations not required for 1946-47</i>					1,608,627 29
			67,719,335 50	53,298,711 14	39,121,158 87
ADJUSTING ENTRIES					
WRITE-DOWN OF ASSETS					
Z-68	Stat.	Canadian National Railways Securities Trust Stock, Canadian National Railways Capital Revision Act, c. 22, 1937	1,307,952 35	1,307,952 35	
NON-ACTIVE ACCOUNTS					
Canadian National Railways Securities Trust Stock					22,631,041 47†
Grand Total			<u>\$69,027,287 85</u>	<u>\$54,606,663 49</u>	<u>\$61,752,200 34</u>

* Complete title is shown in the following details.

† Above amount represents the net increase as explained in the Public Accounts of 1946.

(A) Only one War and Demobilization Allotment provided in 1945-46 for Radio and Meteorological Services respectively.

NOTE.—Votes 625 and 949 (Steep Rock Mines, Limited) totalling \$467,000 were in connection with authorization for an investment by the Dominion, and, consequently, the amount is not included in the above statement. Details of the relevant transactions will be found under Investments, Miscellaneous (see Open Accounts further on in this section).

Comparative Summary By Classification of Expenditures

	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
Ordinary	22,777,487 84	21,687,540 14	18,266,655 33
Special	6,300 00	6,300 00	
Capital	19,693,705 00*	11,200,247 02	4,508,240 15
Government-Owned Enterprises	11,040,215 50	10,681,862 92	1,333,417 06
Demobilization and Reconversion	14,201,627 16**	9,722,761 06	15,012,846 33
	67,719,335 50	53,298,711 14	39,121,158 87
Adjusting Entries	1,307,952 35	1,307,952 35	22,631,041 47
	\$ 69,027,287 85	\$ 54,606,663 49	\$ 61,752,200 34

*Including \$10,258,000 voted under Demobilization and Reconversion.

**Excluding provision for advances of \$467,000 (see Investments—Miscellaneous, further on this section).

Salary of Minister, Hon. Lionel Chevrier, Salaries Act, c. 24, 1944	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	\$ 2,000 00

Vote 391 (and Vote 871, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	451,068 00	448,068 00	411,159 25
Other Pay-list Items	9,762 00	9,762 00	5,961 78
A Printing and Stationery	18,150 00	19,350 00	19,350 00
B Travelling Expenses	11,200 00	13,000 00	11,182 30
Telegrams and Telephones	6,820 00	6,820 00	5,951 69
C Miscellaneous and Unforeseen Expenses: To provide for any special investigations or examinations that may be required in connection with matters administered by the Department, legal expenses, arbitration proceedings, advice and assistance of experts, damages, and for general office expenses not otherwise provided for	20,000 00	20,000 00	17,305 43
	\$ 517,000 00	\$ 517,000 00	\$ 470,910 45

As of March 31, 1947, there were 199 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Edwards, C. P., Deputy Minister	\$ 12,000 00		Dorman, R.	3,120 00	
MacLennan, F. M., Asst. Deputy Minister and Comptroller	6,420 00		Duncan, G.	2,400 00	
Aitchison, J. F.	4,800 00	\$ 2,194 47	Fortier, J.	4,740 00	371 63†
Bates, S. (Jan. 15)	6,700 00	464 46†	Fortune, H. T.	2,580 00	
Baxter, J. R.	3,900 00		Gougeon, L. H.	3,000 00	
Bradshaw, W. T.	2,580 00		Hayes, H.	2,640 00	
Brown, R. J. D.	2,400 00		Hurst, C. K.	3,000 00	
Carty, E. G.	4,200 00		Irwin, S. W.	2,400 00	
Collins, F. T.	4,140 00		Kenny, M. E.	3,780 00	
Collins, M. C. (Apr. 4) ...	4,800 00		Knightley, W.	3,900 00	2,466 95†
Dame, A. H.	3,120 00		Lamoureux, L.	4,080 00	605 85
			Lang, R. H.	4,260 00	
			Laverdure, A.	2,520 00	414 15†
			Lindsay, G. A.	6,000 00	314 35†

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacKenzie, W. L.	5,040 00		Reardon, J. A.	3,600 00	
Manchester, W. S.	3,300 00		Saint-Laurent, J. A. G. ..	2,000 00	1,109 44
Matthews, W. J.	6,000 00		Skuee, G. O.	2,400 00	
Matton, L. L.	2,880 00		Sladen, C. D.	2,520 00	
McFall, W. S.	2,580 00		Thomas, F.	6,000 00	
McKee, A. H. (May 17) ..	4,320 00		Thomson, G. G.	2,700 00	
McLachlan, D. W.	9,500 00	446 93†	Thornton, W. A.	3,960 00	323 09
McLellan, E. H.	3,900 00		Van Allen, W. H.	3,000 00	
Moore, T. R.	4,500 00*	1,511 34†	Walker, T. E.	4,800 00	476 64
O'Grady, F. J.	2,700 00		Walsh, D. M.	2,580 00	
O'Leary, W. A.	4,500 00		Wellwood, H. (Sept. 15) .	3,000 00	
Pearson, G. A.	3,120 00		Whitmarsh, W. A.	2,700 00	
Pelletier, J. A. J.	3,420 00				

† These items include amounts charged as follows: Vote 394, \$77.67; Vote 396, \$859.27; Vote 397, \$15.05; Vote 420, \$223.44; Vote 433, \$1,219.04; Vote 619, \$2,466.95; Vote 628, \$292.30; Department of Labour, Vote 112, \$371.63; Department of Reconstruction and Supply, Vote 604, \$464.46.

A Practically all the printing and stationery was purchased through the Department of Transport Stores Account.

B The Hon. Lionel Chevrier received \$1,450. The following employees, whose salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: L. H. Russett, \$1,290; G. F. Young, \$384.52 (including an amount of \$188.80 charged to Vote 434).

C Compensation for damage to barge *Beauchemin*, \$3,300; sundry expenses, \$14,005.43.

ADMINISTRATION OF THE TRANSPORT ACT

Salaries of the Board of Transport Commissioners for Canada, Railway Act, c. 170, R.S...\$ 53,499 60

As of March 31, 1947, there were 6 salaried employees being paid from this account at the annual rates authorized by section 26 of the above Act: J. A. Cross, Chief Commissioner, \$12,500; H. Wardrope, Assistant Chief Commissioner, \$9,000; Hon. F. M. MacPherson, \$8,000; G. A. Stone, \$8,000; J. A. Stoneman, \$8,000; A. Sylvestre, \$8,000.

The travelling expenses of the Commissioners were paid from Vote 392.

Vote 392 Board of Transport Commissioners for Canada—Administration, Maintenance and Operation

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	286,720 00	286,720 00	264,757 86
Other Pay-list Items	2,420 00	2,120 00	288 08
A Official Reporting, including Amount of Reporting Contract..	7,200 00	7,200 00	7,096 49
Official Car	5,000 00	5,000 00	2,297 51
B Printing and Stationery	11,000 00	11,000 00	10,838 96
Telephones and Telegrams	600 00	900 00	668 28
C Transportation and Travelling Expenses	16,000 00	16,000 00	15,818 01
Sundries	1,000 00	1,000 00	443 03
	\$ 329,940 00	\$ 329,940 00	\$ 302,208 22

As of March 31, 1947, there were 121 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Baillargeon, P. F.	\$ 5,400 00		Kydd, G.	4,380 00	476 02
Beggs, D. A.	2,580 00		Lafontaine, J. A.	3,600 00	399 65
Bingham, H. O.	3,600 00		(Aug. 19)		
Blakeney, F.	3,600 00	\$ 857 46	Lajoie, J. V.	2,580 00	
Bloxham, K. A.	2,880 00		Langelier, D.	2,460 00	
Boileau, O. H.	2,700 00		Lapointe, A.	2,880 00	
Bourgault, J. L.	3,600 00	717 84	Larocque, A.	2,580 00	
Bowman, A.	2,700 00		Larose, R. L.	2,580 00	
Burke, W. E.	2,460 00		Lessage, A.	3,600 00	901 97
Burpee, F. F. (Sept. 4). .	3,240 00	870 53	Lessard, J. C.	6,300 00	1,017 25†
Campbell, W. E.	8,500 00		Lugsdin, L. E.	3,420 00	
Carruthers, V. H.	4,560 00	489 84	Lyon, N. B. (June 1) ..	4,200 00	
Cawley, H. R.	3,600 00	600 36	MacLean, S.	2,700 00	
Chambers, D. H.	2,700 00		McLean, S. J. (Sept. 17). .	6,000 00	
Couper, J. G.	3,600 00	493 24	McManus, C. E.	2,520 00	
Coyne, H. E. B.	6,000 00		(June 28)		
Cunliffe, J. H.	3,600 00	746 29	Mowat, D. (Jan. 2) ...	3,600 00	840 64
Drum, A. B.	2,700 00		Nadeau, L. A.	2,700 00	
Dumontier, J. E.	4,200 00		Noell, D. M.	4,560 00	1,194 90
Evans, G. D.	2,820 00		Reid, J. W.	3,600 00	745 30
Faught, T. J.	3,600 00	448 97	Rump, C. W.	3,120 00	
Finlayson, D. H.	3,300 00		Scott, W. G.	3,000 00	
Fullerton, W. V.	3,600 00	335 85	Sommerville, F. W. ...	3,600 00	1,253 72
Gamble, C. L.	2,580 00		Sprung, W. M.	2,460 00	
Hall, E. K.	5,400 00		Stibbard, C. C.	6,300 00	316 52
Hartle, F. S.	5,400 00		Timmins, J.	3,960 00	
Harvey, F. R.	5,100 00		Towns, S. (Oct. 1)	3,600 00	
Ingle, P. K.	3,600 00	916 37	Usher, J. R.	3,120 00	
Johnson, H. C.	4,140 00		Wadsworth, E. W.	2,700 00	
Kilburn, D. G.	6,000 00		Wiseman, W. H.	3,600 00	467 86
Kirk, A. S.	6,000 00				

† Charged to Vote 429.

A Payment was made to R. Butcher, Toronto, for official reporting.

B An amount of \$700 was paid to the Canada Law Book Co., Ltd., Toronto, as a contribution towards the cost of publication of reports of the principal decisions of the Board in Canadian Railway and Transport Cases, Volume 59. The Department of Public Printing and Stationery received \$10,128.16.

C Travelling expenses of the Commissioners are included partly in expenditures under "Official Car" and partly in travelling expenses of F. F. Burpee, the Board's secretary, which are shown in the tabular statement above.

CANALS SERVICE

Vote 393 (and Vote 872, Supplementary Estimates) Canals Service—Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	47,325 00	45,525 00	38,617 47
Other Pay-list Items	695 00	695 00	659 45
Printing and Stationery	800 00	800 00	800 00
A Travelling Expenses	1,710 00	1,760 00	1,140 33
Telegrams and Telephones	1,100 00	2,700 00	2,566 19
Sundries	255 00	405 00	221 26
	<u>\$ 51,885 00</u>	<u>\$ 51,885 00</u>	<u>\$ 44,004 70</u>

As of March 31, 1947, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rate indicated by an asterisk includes war duties supplement: C. V. Cameron, \$3,120; S. Hairsine, \$6,160*; E. B. Jost, \$7,420 (Dec. 19); V. L. Lawson, \$3,120; W. S. McDonald, \$3,960; K. F. Mickleborough, \$5,280; C. W. West, \$6,600.

A Travelling expenses of \$300 or over were paid to: S. Hairsine, \$898.43†; C. W. West, \$1,052.74†.

† These items include amounts charged as follows: Vote 394, \$976.64; Vote 419, \$641.96.

Vote 394 (and Vote 873, Supplementary Estimates) Canals—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	2,361,435 05	2,334,735 05	2,289,354 12
Other Pay-list Items	6,638 78	6,638 78	5,562 57
Allowances	8,975 00	9,575 00	9,491 17
Printing and Stationery	6,295 00	9,795 00	9,545 89
A Travelling Expenses	18,785 00	20,285 00	19,965 32
Materials and Supplies	324,098 76	338,398 76	314,567 75
Contracts and Agreements	96,830 00	73,830 00	73,545 16
Sundries	62,142 41	91,942 41	91,029 58
	<u>\$2,885,200 00</u>	<u>\$2,885,200 00</u>	<u>\$2,813,061 56</u>

As of March 31, 1947, there were 942 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Andrew, W. T.	\$ 2,400 00		Lewis, R. W.	2,400 00	
Atkinson, M. B.	4,980 00		L'Heureux, R.	2,460 00	397 33
Ballantine, D. C.	2,880 00		Little, E. C.	3,780 00	772 55
Barbeau, R. J.	3,120 00		McAndrew, J. B.	3,780 00	
Barcelo, J.	5,040 00		McCourt, L.	3,240 00	
Beaulac, L.	2,700 00		McGrath, J. P.	2,400 00	
Betournay, J. N.	3,780 00	\$ 356 82	McInnes, H. L.	4,260 00	508 98
Boutcher, C. G.	2,400 00		Morin, J.	3,120 00	465 25
Brennan, J. A.	2,700 00		Moyer, J. C.	3,780 00	
Brooks, C.	2,400 00		O'Brien, D. E.	2,640 00	609 69
Burnside, R. J.	3,120 00	896 93†	Page, E.	2,400 00	
Burt, E. G.	2,400 00		Parker, A. H.	4,200 00	543 71
Butler, A. W. L. (June 13) ..	3,420 00		Phillips, G. N.	2,700 00	
Campbell, H. M.	3,780 00	1,022 80	Ramsay, J. H.	5,340 00	300 51†
Carson, G. H.	2,400 00		Renaud, D.	3,000 00	
Church, H. T.	2,400 00	371 84	Rennie, D.	2,400 00	
Churchill, C. A. P.	2,400 00		Rundle, L. P.	2,700 00	
Cooper, F. P.	2,640 00		Ryan, T. P. L. J.	4,740 00	751 13†
Currie, V. R.	3,120 00		Saint Laurent, J. B. O. ..	3,540 00	
Dalglish, C. M.	2,400 00		Secord, D. F.	2,400 00	
Desforges, P. A.	2,580 00		Shelton, J. F.	2,400 00	
Dorais, R.	3,420 00		Shurly, E. C.	3,540 00	592 82
Dunnett, J.	2,400 00		Smith, F. G.	2,400 00	
Dupras, D.	2,400 00		Stowe, W. A.	2,400 00	
Elliott, A. M.	2,580 00		Sullivan, J. W.	2,400 00	
Elliott, H. W.	2,400 00		Taylor, J. G.	2,520 00	
Geale, C. N.	3,240 00	561 75	Thauvette, J. L.	3,000 00	556 35
Greene, H. F.	2,400 00		Van Alstine, D. D.	2,400 00	
Hall, R.	2,400 00		Warner, F. R.	2,700 00	
Hamilton, R. B.	2,400 00		Weir, D. H.	2,700 00	
Hara, L. D. (Nov. 1)	4,800 00		Whittaker, D.	2,880 00	429 35†
Jennings, A. E.	2,400 00		Whittier, A. R.	4,440 00	929 35
Jobe, W. T. E.	2,580 00	352 28†	Wiggins, J.	2,580 00	530 13
Karner, F. L.	2,400 00		Wills, D. C.	2,700 00	
Kay, A. C.	2,400 00		Wilson, D. A.	2,400 00	
Lees, A. E.	2,580 00				

†These items include amounts charged as follows: Vote 393, \$282.86; Vote 395, \$1,162.71; Vote 433, \$17.10.

A The following employees, whose salary rates were under \$2,400 on March 31, 1947, received travelling expenses of \$300 or over: C. L. Jones, \$468.41; M. H. Maitland, \$367.41†; S. C. O'Connor, \$481.64; R. R. Tyler, \$310.47; F. Wonders, \$586.80.

†This item includes an amount of \$80.61 charged to Vote 395.

* The greater part of materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments from this vote, suppliers receiving \$5,000 or over were: Bell Telephone Co. of

Canada, \$8,515.91; Canadian National Railways, \$35,709.95; Hydro-Electric Power Commission of Ontario, \$21,313.06; Corporation of the County of Lincoln, \$5,000; St. Lawrence Power Co. Ltd., Cornwall, Ont., \$27,116.60; Corporation of the Town of Thorold, \$10,000.

A summary of the expenditures from this vote by canals follows Vote 395, Canals Improvements.

Vote 395 (and Vote 874, Supplementary Estimates) Canals Improvements

	Estimates	Allotments	Expenditures
Temporary Assistance and Wages (including Cost of Living Bonus)	63,340 00	63,940 00	63,877 76
Other Pay-list Items	30 00	530 00	461 02
Professional Services	9,700 00	9,700 00	
A Contributions	18,000 00	18,000 00	18,000 00
B Travelling Expenses	1,730 00	3,730 00	3,707 62
Materials and Supplies	142,910 00	118,810 00	88,493 15
Sundries	6,490 00	18,490 00	17,904 94
Contracts and Agreements	11,000 00	16,000 00	5,309 44
Land Acquisitions		4,000 00	4,000 00
	<u>\$ 253,200 00</u>	<u>\$ 253,200 00</u>	<u>\$ 201,753 93</u>

This vote was provided to cover the cost of rebuilding structures which, in the course of years, have become unstable, obsolete or beyond repair; the replacement of equipment which is worn out; the enlargement or re-alignment of navigation channels, substitution of more permanent construction on works where maintenance of the existing structures involves abnormal costs and general improvements for the proper protection of canal property. The greater part of the materials and supplies was purchased through the Department of Transport Stores Account.

A The Corporation of the Town of Campbellford was paid \$8,000 towards cost of repairs to the Canal Road in the Town of Campbellford, Ont., as authorized by P.C. 3904 of September 17, 1946.

The Corporation of the Town of Thorold was paid \$10,000 towards the repair and improvement of roads on canal lands east of Bridge No. 7 at Peter Street, Thorold, Ont., as authorized by P.C. 908 of March 13, 1947.

B Travelling expenses of R. J. Burnside and D. Whittaker are included under Vote 394.

The following is a comparative statement of expenditures by Canals, chargeable to Appropriations for Canals—Operation and Maintenance, and Canals—Improvements.

	1946-47			1945-46		
	Operation	Maintenance	Improvements	Operation	Maintenance	Improvements
Murray Canal.....	10,741 99	4,659 20	10,976 60	9,614 81	4,845 59	
Ontario St. Lawrence Headquarters.....	40,158 22	10,940 84		38,809 32	10,348 41	
Cornwall Canal.....	117,775 49	106,745 02	2,474 19	123,275 60	93,080 94	7,994 06
Williamsburg Canal.....	84,752 60	25,048 31	1,747 18	87,410 72	20,148 63	
St. Peter's Canal.....	19,376 47	3,600 09	16,778 63	17,765 24	4,001 14	9,798 74
Quebec Canals Headquarters.....	41,280 24			35,532 19		
Carillon and Grenville Canals.....	44,844 47	64,448 54	15,708 45	43,806 26	80,777 09	3,912 82
Chambly Canal.....	57,771 28	37,244 83	2,460 09	54,275 08	30,266 56	2,308 27
Quebec Dredging Fleet.....	32,282 63	11,633 90		31,599 86	16,507 83	
Hungry Bay Dyke.....		2,575 70			2,786 35	
Lachine Canal.....	246,568 12	149,265 63		255,380 98	147,774 51	14,061 56
St. Anne's Lock.....	8,016 05	5,050 96		7,069 89	5,212 26	
St. Ours' Lock.....	8,211 81	8,981 17		6,391 06	4,234 09	3,233 23
Soulanges Canal.....	97,593 94	77,672 61		100,954 79	63,205 58	
Rideau Canal.....	136,432 24	118,127 87	10,000 00	123,075 80	74,988 39	4,980 50
Sault Ste. Marie Canal.....	56,737 69	39,500 44	536 85	57,069 03	26,239 11	61,445 92
Trent Canal.....	202,728 68	57,231 66	102,572 01	185,914 56	50,195 24	17,107 98
Welland Canal.....	585,095 97	299,967 20	38,499 93	546,688 70	240,140 65	30,654 48
	\$1,790,367 59	\$1,022,693 97	\$201,753 93	\$1,724,673 89	\$874,752 37	\$155,497 56

Vote 396 (and Vote 875, Supplementary Estimates) To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations

	Estimates	Allotments	Expenditures
Temporary Assistance	7,635 00	7,635 00	688 34
A Travelling Expenses	4,250 00	4,250 00	1,198 25
Printing and Stationery	3,100 00	3,100 00	755 21
Materials and Supplies	1,500 00	1,500 00	
Sundries	3,015 00	3,015 00	1,495 08
Professional Services	6,500 00	6,500 00	
Contracts—Rock Borings	4,000 00	4,000 00	1,174 89
	<u>\$ 30,000 00</u>	<u>\$ 30,000 00</u>	<u>\$ 5,311 77</u>

A Travelling expenses of A. Laverdure are included under Vote 391.

Vote 397 To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited

	Estimates	Allotments	Expenditures
Temporary Assistance	500 00	500 00	
Travelling Expenses	1,000 00	1,000 00	311 95
Materials, Supplies and Equipment	500 00	500 00	
Sundries	500 00	500 00	3 00
	<u>\$ 2,500 00</u>	<u>\$ 2,500 00</u>	<u>\$ 314 95</u>

MARINE SERVICE

Vote 398 Marine Service Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	14,242 00	14,242 00	13,817 59
Printing and Stationery	500 00	350 00	48 21
Sundries	800 00	950 00	794 14
	<u>\$ 15,542 00</u>	<u>\$ 15,542 00</u>	<u>\$ 14,659 94</u>

As of March 31, 1947, there were 4 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: H. V. Anderson, \$6,600; N. H. M. Frerichs, \$3,120; J. G. MacPhail, \$7,500 (June 21).

H. V. Anderson received travelling expenses of \$984.14 (including \$688.72 charged to Vote 402).

Vote 399 (and Vote 876, Supplementary Estimates) Administration of Floating Equipment

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	19,960 00	19,560 00	16,881 28
Other Pay-list Items	2,000 00	1,400 00	204 16
Telegrams and Telephones	3,000 00	4,240 00	3,943 01
A Travelling Expenses	2,960 00	2,960 00	1,974 17
Sundries	600 00	360 00	251 25
	<u>\$ 28,520 00</u>	<u>\$ 28,520 00</u>	<u>\$ 23,253 87</u>

As of March 31, 1947, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: D. P. McKeown, \$3,120; A. Taylor, \$3,240; A. Watson, \$5,700.

A Travelling expenses of \$300 or over were paid to: A. Taylor, \$486.17; A. Watson, \$1,279.14.

Vote 400 Nautical Service Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	27,695 00	27,695 00	24,280 38
Other Pay-list Items	2,130 00	830 00	627 12
Printing and Stationery	1,000 00	1,000 00	882 42
A Sundries, including Telephones, Telegrams and Travelling Expenses	700 00	2,000 00	1,573 85
	<u>\$ 31,525 00</u>	<u>\$ 31,525 00</u>	<u>\$ 27,363 77</u>

As of March 31, 1947, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: M. E. Blyth, \$3,120; J. W. Kerr, \$5,220; R. F. Leslie, \$3,240 (May 23); F. S. Slocombe, \$3,000; M. J. L. Talbot, \$3,420.

A Travelling expenses of \$300 or over were paid to: J. W. Kerr, \$976.16; F. S. Slocombe, \$2,288.17 (these items include amounts charged as follows: Vote 406, \$870.17; Vote 410, \$286.35; Vote 622, \$155.70; Department of Labour, Vote 112, \$567.65).

Vote 401 (and (a) Vote 877, Supplementary Estimates; (b) Vote 671, Further Supplementary Estimates) Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	822,080 00	770,494 06	770,374 72
Board	167,825 00	172,125 00	172,098 84
Other Pay-list Items	8,905 00	3,205 00	3,138 98
Fuel	360,800 00	372,900 00	372,834 87
Materials and Supplies	112,270 00	149,570 00	149,521 49
Repairs	449,700 00	384,775 00	384,735 12
Printing and Stationery	800 00	800 00	675 14
A Travelling Expenses	2,310 00	2,310 00	2,113 13
Sundries	28,640 00	93,450 94	93,386 14
Acquisition of Vessel	72,889 14	76,589 14	76,514 14
	<u>\$2,026,219 14</u>	<u>\$2,026,219 14</u>	<u>\$2,025,392 57</u>

As of March 31, 1947, there were 548 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

	Salary rate		Salary rate		Salary rate
Alexander, J. M. L.	\$ 2,580 00	Caron, C. A.	3,540 00	Harris, G. S.	3,108 00
Arsenault, G. A.	3,252 00	Caron, P. E.	2,580 00	Harvey, R.	2,640 00
Balcom, C. A.	2,796 00	Chouinard, C. A.	3,252 00	Hughes, H. S.	3,360 00
Balcom, W. J.	3,060 00	Dalzell, M. V.	2,796 00	Lamoureux, J. G.	2,640 00
(Dec. 17)		Davidson, A. F.	2,580 00	Lavallee, A. E.	2,580 00
Barbeau, O.	2,820 00	Denton, B. E.	2,952 00	Lemay, D.	2,820 00
Bernier, L.	2,640 00	Dion, J. L.	2,640 00	Lynch, E. C.	3,240 00
Blais, L.	2,460 00	DuFour, J. W.	2,400 00	MacDonald, H. L. ..	2,796 00
Boudreau, T. H.	2,580 00	Fortin, C.	2,520 00	MacLean, S. A.	2,580 00
Brown, A.	2,496 00	Fortin, M.	2,580 00	MacLeod, J.	2,460 00
Cain, N. H.	2,496 00	Galloway, J.	2,952 00	MacLeod, M. A.	2,460 00
Cann, J. A.	3,108 00	Galloway, J. S.	2,460 00	Masales, J. E.	2,700 00
Caron, A.	3,060 00	Germain, F. A.	3,252 00	McCaig, W. A.	2,580 00

	Salary rate		Salary rate		Salary rate
McColl, D.	2,496 00	Patchell, J. C.	2,820 00	Savage, H. M.	2,940 00
McConkey, R. C.	3,036 00	Pearson, D.	2,580 00	Shiels, R. D.	2,496 00
McKay, N.	2,700 00	Perron, R.	2,460 00	Smallwood, G. W. ..	2,640 00
McMaster, J. E.	2,496 00	Peterson, J.	3,180 00	Smith, A.	3,120 00
Mercier, O.	2,820 00	Plint, J. H.	2,580 00	Stevens, F. L.	3,108 00
Nason, G. C.	2,580 00	Poole, W. A.	2,640 00	Stewart, R. R.	2,640 00
Ormiston, H. A.	2,700 00	(Feb. 15)		Storrie, T.	2,580 00
Ouellette, J.	2,820 00	Robidoux, G.	2,640 00	Talbot, J.	2,952 00
(Mar. 28)		Sabean, A. G.	2,580 00	Thibault, E.	2,400 00
Parrish, E. J.	2,820 00	(Mar. 24)		Webster, J. W.	2,460 00
				Weir, T. W.	2,460 00

A Travelling expenses of J. C. Beaudoin, S. Beckett and J. H. Kay are included under Vote 411.

Expenditure amounting to \$76,514.14 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

The greater part of the fuel and materials and supplies was purchased through the Department of Transport Stores Account.

Suppliers receiving \$5,000 or over: Burns & Co., Ltd., \$7,015.92; Canadian Vickers, Ltd., Montreal, \$71,901.77; Geo. T. Davie & Son, Lauzon, Que., \$60,525; Halifax Shipyards, Ltd., \$42,291.79; Marine Industries, Ltd., Sorel, Que., \$15,187; Pictou Foundry & Machine Co., Ltd., \$10,600.23; Prince Rupert Dry Dock & Shipyard, \$14,686.64; St. John Dry Dock & Shipbuilding Co., Ltd., \$39,456.90; Yarrow, Ltd., Victoria, \$37,280.54.

The following is a comparative statement of expenditures by steamers:

	1946-47	1945-46
P.E.I. District:		
Brant	68,158 25	46,140 91
Nova Scotia District:		
Bernier	80,461 72	67,377 98
Brant		2,681 92
Franklin	2,512 66	15 79
Haliqaz (Launch)	2,839 89	2,772 97
Lady Lawrie	150,608 40	124,112 26
Ocean Eagle	1,454 06	805 17
Saurel	209,674 53	126,184 99
Saurel—Icebreaking	59 53	
New Brunswick District:		
Dollard	171,207 78	112,225 84
Franklin	50,022 69	
Laurentian	21,607 52	72,381 56
Montreal District:		
Argenteuil	38,070 10	30,596 33
Francois "C" (M.V. Francois)	4,632 40	3,344 91
Safeguarder	90,370 63	76,865 86
Vercheres	39,579 10	33,930 73
Seasonal Vessels	4,845 14	4,574 56
Quebec District:		
Chesterfield	90,185 27	86,313 81
Druid	2,743 81	4,594 87
Ernest Lapointe	227 92	
Ernest Lapointe—Icebreaking	38,327 62	30,439 10
Fundy	342 76	
Jalobert	4,104 70	
Lady Grey	112,419 42	107,224 65
Lanorite	37,776 95	35,827 93
Murray Stewart	952 14	
N.B. McLean	191,131 83	97,180 90
N.B. McLean—Icebreaking	75,496 80	77,853 03
Pierreville		9,000 00
Saurel		5,687 06
Prescott District:		
Grenville	67,141 11	47,880 84

Parry Sound District:	1946-47	1945-46
May Hill	5,864 45	
St. Heliers	74,836 39	69,976 90
Victoria District:		
Berens	26,147 19	20,409 86
Estevan	148,096 39	118,168 85
Prince Rupert District:		
Alberni	96,259 74	85,529 52
Birnie	24,844 52	21,302 54
General Account	19,500 02	4,130 85
Acquisition of Vessel (C.P. Edwards)	72,889 14*	
	<u>\$2,025,392 57</u>	<u>\$1,525,532 49</u>

*The total purchase price of this vessel was \$110,000, the balance of \$37,110.86 being paid by the Department of National Defence—Naval Services.

Vote 402 (and (a) Vote 878, Supplementary Estimates; (b) Vote 672, Further Supplementary Estimates) Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	1,545,162 84	1,549,062 84	1,545,252 42
Other Pay-list Items	15,272 16	5,972 16	5,085 01
Living Allowances	8,000 00	7,700 00	7,457 97
Allowances (Board on Lightships)	9,500 00	19,090 00	18,756 72
Printing and Stationery	5,500 00	6,450 00	5,460 26
A Travelling Expenses	12,300 00	22,025 00	21,925 64
Materials and Supplies	353,100 00	413,765 00	413,755 73
Repairs to Lightships	40,000 00	53,650 00	49,582 09
Improvements, Replacements and Repairs	576,140 00	468,700 00	466,365 54
Contracts (Buoy Maintenance)	63,000 00	63,500 00	60,249 85
Sundries	81,255 00	99,315 00	99,306 03
	<u>\$2,709,230 00</u>	<u>\$2,709,230 00</u>	<u>\$2,693,197 26</u>

As of March 31, 1947, there were 1,164 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Arsenault, A. A.	\$ 3,264 00		Galloway, J. S.	2,460 00	
Arthurs, J. N.	3,360 00		Guenard, S. G.	2,580 00	
Aussant, J. E.	2,580 00		Hall, C.	2,580 00	483 58†
Bayer, H. P.	3,360 00	\$ 591 48	Harris, L. A.	2,784 00	
Beauchemin, J. H.	3,000 00	2,242 39†	Hunting, J. A.	3,384 00	
Bell, J. J.	2,784 00		Hurley, A. W.	2,964 00	
Benson, O. I.	2,784 00		Janes, E. L.	3,684 00	
Boyle, H.	2,412 00		Kelly, A. E.	3,144 00	
Campbell, A. W.	2,640 00		Kelso, R. L.	2,400 00	473 39†
(Sept. 18)			Kendrick, H. B.	2,880 00	534 34
Campbell, J. S.	2,784 00		Kinnear, W. N. (June 1).	2,700 00	
Carswell, A. B.	2,580 00		Laing, A. K.	3,600 00	403 93†
Chisholm, A.	2,700 00		Lally, R. M.	3,384 00	
Covey, W.	2,964 00		Lauder, H. R.	2,964 00	
Davis, F.	3,024 00		Lavallee, A. E.	2,580 00	
DesChenes, V.	3,024 00		Linton, F. A.	2,784 00	
Elliott, W. F.	3,120 00	393 55	MacLeod, M. A.	2,460 00	
Fairweather, W.	3,120 00		MacNutt, E. K.	3,360 00	
Fontaine, E. P.	2,904 00		Maillet, L.	2,580 00	
Forsythe, H. M. (Aug. 16)	2,460 00		Martell, W. A. (Dec. 6) ..	2,784 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mitchell, C. O.	2,964 00		Poland, H. E.	2,700 00	1,428 67†
Moffet, F. V. (Mar. 1)...	3,360 00		Roberts, F. B.	2,904 00	
Moore, A. C.	2,604 00		Robson, S. A.	3,300 00	
Moore, W. A.	3,264 00		Stephenson, T. T.	2,964 00	
Morrison, T. E.	3,360 00	640 86†	Surtees, W. C.	4,200 00	336 40
MacNeil, N.	2,784 00		Thibault, E.	2,964 00	
Nelder, B. H.	2,424 00		Thomas, C. G.	2,964 00	
Nickerson, F. S.	2,424 00		Weir, J. D.	3,360 00	1,350 77†
Odium, G. C.	2,424 00		Williams, C. G.	3,180 00	772 52†
Osborne, F. W.	2,964 00		Wilson, D. M.	2,964 00	
Osborne, H. D.	2,784 00		Wilson, N.	5,400 00	
Patry, J. L.	2,964 00		Wyatt, T. G.	2,964 00	
Perry, J. E.	2,904 00		Wyman, E. M.	2,460 00	

†These items include amounts charged as follows: Vote 401, \$1.62; Vote 403, \$734.87; Vote 404, \$249.56; Vote 410, \$959.96; Vote 441, \$3.24; Vote 638, \$90.22.

A. The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: H. V. Anderson*; E. Bilodeau, \$503.38; W. G. Brown, \$400.28†; J. T. Burns, \$365.68; J. P. Chabot, \$330.77; J. E. Forbes*; E. M. Gedney, \$1,258.33; H. S. Keenlyside*; J. K. Lacey, \$331.40; L. Leclaire, \$919.12; F. G. Osborne, \$406.20; A. E. Richardson*; J. S. Saunders, \$672.47†; A. C. Shortt, \$933.07; J. B. Skaptason, \$450.45; R. Spouse, \$301.88; R. G. Thompson, \$538.06.

*Travelling expenses for these employees are included under: Vote 398; Vote 403; Vote 636.

†These items include amounts charged as follows: Vote 631, \$368.32; Vote 638, \$148.40.

The greater part of printing and stationery and materials was purchased through the Department of Transport Stores Account.

The British Columbia Bridge and Dredging Co., Ltd., completed a contract for the reconstruction of a Government Elevator Dock at New Westminster, B.C., and was paid \$121,779.

A. E. Farley completed a contract for the rebuilding of the easterly section of the Marine Dock at Prescott, Ont., and was paid \$26,394.62.

R. G. McDougall completed a contract for the construction of Fog Alarm Building at Flat Point Lightstation near Sydney, N.S., and was paid \$8,240.

Russell Bros., Ltd., completed a contract for the construction of a 60 ft. motor-workboat at Owen Sound, Ont., and was paid \$12,632.76.

Suppliers receiving \$5,000 or over: Canadian National Railways, \$22,057.72; Canadian Pacific Railway Co., \$391,715.03; Marine Industries Ltd., \$10,338.46; J. Earl McQueen, Amherstburg, Ont., \$12,702.86.

The following is a comparative statement of expenditures by Agencies:

	1946-47		1945-46	
	Operation and Maintenance	Improvements, Replacements and Repairs	Operation and Maintenance	Improvements, Replacements and Repairs
Agencies:				
Nova Scotia	405,418 30	96,933 37	357,685 04	14,274 28
Prince Edward Island	207,932 09	28,748 58	190,307 71	9,441 88
New Brunswick	254,311 00	24,375 07	252,556 13	11,928 60
Quebec	411,467 53	18,089 72	395,901 67	12,117 68
Montreal	244,247 73	57,199 02	215,478 51	37,341 78
Prescott	185,637 74	51,140 07	143,650 88	11,450 00
Parry Sound	189,246 00	17,795 00	173,714 17	8,996 42
Kenora Sub	7,871 84		8,149 96	
Selkirk	12,217 88		11,876 82	
Victoria	161,000 35	157,181 00	148,813 38	21,069 91
Prince Rupert	66,234 57	2,270 95	64,172 94	
Northwest Territories	15,812 57	12,632 76	8,375 63	
Northwest Territories—Equipment transferred through United States Equipment Depot— Fort Smith				21,699 37
General	3,456 00			
	<u>\$2,164,853 69</u>	<u>\$ 466,365 54</u>	<u>\$1,970,682 84</u>	<u>\$ 148,319 92</u>

The balance of the expenditures from this account was for Administration—Departmental Headquarters and amounted to \$61,978.03 as compared with \$59,936.75 in 1945-46.

Vote 403 Agencies—Salaries and Office Expenses

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	258,165 00	262,399 00	262,330 66
Other Pay-list Items	3,713 00	1,194 00	1,128 75
Living Allowances	2,400 00	2,100 00	2,067 16
Printing and Stationery	6,350 00	6,375 00	6,338 28
A Travelling Expenses	1,897 00	2,272 00	2,263 35
Telegrams and Telephones	11,500 00	11,060 00	10,989 08
Sundries	10,250 00	8,875 00	8,784 00
	<u>\$ 294,275 00</u>	<u>\$ 294,275 00</u>	<u>\$ 293,901 28</u>

As of March 31, 1947, there were 133 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Birmingham, J.	\$ 2,520 00		McKinnon, F. A.	2,880 00	
Blouin, J. M.	2,880 00		Moren, G. J.	2,880 00	
Brais, M.	3,720 00		Mullally, W. R. (Mar. 28)	2,400 00	
Brewer, N. S.	2,580 00		Murdock, T. F.	3,120 00	1,159 75†
Clawson, E. E.	3,900 00		Peterson, W. R.	2,580 00	
Dixon, K.	3,000 00		Richardson, A. E.	2,460 00	587 90†
Forbes, J. E.	3,300 00	\$ 899 08†	Robidoux, L.	2,580 00	
Hall, G. B. (Jan. 23)	2,580 00		Slocum, C. S.	2,400 00	
Hartnell, G. E.	2,880 00		Stamford, W. L.	3,660 00	320 44†
Hosterman, C. H.	4,020 00		Thrakston, J. C.	2,880 00	
Kaine, B. J. (Jan. 10)	4,320 00		Thompson, A. T.	3,720 00	
Lamb, J. M.	3,600 00		(Sept. 19)		
Manning, W. J.	3,600 00				

†These items include amounts charged as follows: Vote 402, \$1,823.77; Vote 404, \$44.35; Vote 410, \$35.10. N. S. Brewer was receiving a living allowance as at March 31, 1947, of \$40 per month.

A The travelling expenses of J. D. Weir are included under Vote 402.

The following is a comparative statement of expenditures by Agencies:

	1946-47	1945-46
Administration	1,982 39	2,012 85
Agencies:		
Prince Edward Island	29,164 40	25,236 48
Nova Scotia	43,656 90	41,373 17
New Brunswick	35,293 53	33,856 52
Quebec	63,067 47	63,273 15
Montreal	28,264 47	26,618 83
Prescott	23,892 53	19,823 37
Parry Sound	25,948 60	23,409 13
Victoria	25,016 90	23,602 46
Prince Rupert	17,614 09	19,322 00
	<u>\$ 293,901 28</u>	<u>\$ 278,527 93</u>

Vote 404 Maintenance and repairs to Wharves

	Estimates	Allotments	Expenditures
Materials and Supplies	1,500 00	1,500 00	758 20
Travelling Expenses	1,500 00	1,500 00	566 01
Sundries	2,000 00	2,000 00	1,080 83
	<u>\$ 5,000 00</u>	<u>\$ 5,000 00</u>	<u>\$ 2,405 04</u>

The following is a comparative statement of expenditures by Agencies:

	1946-47	1945-46
Headquarters	11 22	98 29
Agencies		
Nova Scotia	138 24	154 70
Prince Edward Island	129 73	148 06
New Brunswick	287 67	318 20
Quebec	583 04	600 76
Montreal	91 06	121 39
Prescott	90 11	235 62
Parry Sound	465 76	391 58
Victoria	515 39	755 42
Prince Rupert	92 82	159 53
	<u>\$ 2,405 04</u>	<u>\$ 2,983 55</u>

Vote 405 To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation.	30,000 00
Expenditures	\$ 30,000 00

This vote provides for the cost of breaking ice before the opening of navigation in the spring and towards the end of navigation in the fall to permit the free movement of shipping.

Payment was made to the United Towing and Salvage Co., Ltd., Port Arthur, operating under a two year contract, effective July 2, 1945.

Vote 406 (and Vote 673, Further Supplementary Estimates) Administration of Pilotage, including authority for temporary recoverable advances to certain Pilotage Districts

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	108,940 00	108,690 00	100,585 17
Other Pay-list Items	1,665 00	1,665 00	554 86
Allowances for Additional Duties	1,140 00	1,140 00	775 81
Board of Ships' Crews	7,100 00	7,900 00	7,819 95
Board of Pilots	2,000 00	2,100 00	2,065 45
Printing and Stationery	2,200 00	2,200 00	1,837 57
A Travelling Expenses	2,000 00	2,750 00	2,708 69
Telegrams and Telephones	2,900 00	3,700 00	3,693 31
B Fuel and Supplies	19,000 00	25,700 00	25,622 38
Repairs to Vessels and Buildings	20,000 00	14,700 00	12,364 44
Sundries	8,400 00	10,800 00	10,698 89
Recoverable temporary Advances to certain Pilotage Districts	6,500 00	500 00	
	<u>\$ 181,845 00</u>	<u>\$ 181,845 00</u>	<u>\$ 168,726 52</u>

This vote was provided to pay salaries and expenses in connection with the administration of pilotage for all services at Ottawa (Head Office), Sydney, Halifax, Saint John, Father Point, Quebec, Montreal, Kingston and Vancouver.

In the pilotage districts of Sydney, Halifax and Saint John, the by-laws made under the Canada Shipping Act and approved by the Governor in Council, provide that the general district expenses, including purchase or hire of pilot boats, the maintenance, repair and operation of same and the payment of necessary help other than salaries and expenses of the clerical staff at the pilotage headquarters, shall be the first charge on the pilots' earnings. These expenses, together with the salaries of the pilots, are charged directly to the pilots' earnings (see Sundry Suspense Accounts—Pilots' General Accounts further on herein).

As of March 31, 1947, there were 51 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: E. Bourdeau, \$2,880; C. Claxton, \$3,720; L. P. Despres, \$2,640; A. Hamel, \$2,940; J. L. Levesque, \$3,180; N. Noel, \$3,120; J. R. O'Malley, \$2,880; C. L. Waterhouse, \$3,720.

A Travelling expenses of \$300 or over were paid to: C. Claxton, \$433.17; J. A. Levesque, \$551.27; F. S. Slocombe (included under Vote 400).

B The greater part of the fuel and supplies was purchased through the Department of Transport Stores Account.

Eugene Jinchereau completed a contract for the demolition and rebuilding of the two exterior walls of the pilotage building in Quebec City and was paid \$6,547.

Suppliers receiving \$5,000 or over: Canadian Pacific Railway Co., \$16,517.95; Imperial Oil, Ltd., \$19,333.41.

The following is a comparative statement of expenditures from this vote:

	1946-47	1945-46
Headquarters	7,041 85	4,984 63
Districts:		
Sydney	7,279 64	7,884 54
Halifax	12,425 23	12,241 75
Saint John	2,916 78	2,885 60
Quebec	24,934 74	23,468 63
Montreal	16,926 43	13,879 04
Kingston	2,155 07	1,979 29
British Columbia	11,001 50	11,199 72
Father Point	6,441 14	5,385 02
Abraham Martin	8,971 98	6,610 37
Citadelle	68,632 16	66,102 11
	<u>\$ 168,726 52</u>	<u>\$ 156,620 70</u>

Vote 407 Life Saving Service, including rewards for saving life

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	29,400 00	29,525 00	29,100 13
Other Pay-list Items	25 00	225 00	207 40
Board	8,225 00	8,225 00	7,749 21
Supplies and Repairs	5,430 00	5,230 00	4,737 05
Sundries	1,350 00	1,225 00	668 28
	<u>\$ 44,430 00</u>	<u>\$ 44,430 00</u>	<u>\$ 42,462 07</u>

Expenditures of \$500 or over were incurred at the following stations: Bayview, N.B., \$10,055.86; Little Wood Island, N.B., \$7,788.49; Bamfield, B.C., \$12,553.75; Clayoquot, B.C., \$10,343.60; West Coast Trail, B.C., \$1,116.17.

As of March 31, 1947, there were 29 salaried employees being paid from this account.

The greater part of materials and supplies was purchased through the Department of Transport Stores Account.

The following is a comparative statement of expenditures by Agencies:

	1946-47	1945-46
Saint John	17,845 05	17,576 34
Victoria	24,617 02	24,029 88
	<u>\$ 42,462 07</u>	<u>\$ 41,606 22</u>

Vote 408 To provide subsidies for wrecking plants—Quebec and British Columbia

	Estimates	Allotments	Expenditures
Quebec	30,000 00	30,000 00	30,000 00
British Columbia	15,000 00	15,000 00	15,000 00
	<u>\$ 45,000 00</u>	<u>\$ 45,000 00</u>	<u>\$ 45,000 00</u>

Subsidies were paid to two private wrecking plants to ensure that a sufficient number of efficient plants was maintained to render prompt and effective aid to vessels in distress.

Quebec Salvage and Wrecking Co., Ltd., Montreal (operating under a contract in force during the season of navigation for the year 1946) was paid \$30,000.

Pacific Salvage Co., Ltd., Victoria (operating under a one-year contract effective July 2, 1946) was paid \$15,000.

Vote 409 Grants of \$200 each to the Royal Arthur Sailors' Institutes at Port Arthur, Kingston and Toronto, which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes.....	600 00
Expenditures	400 00

Payments were made to the Royal Arthur Sailors' Institutes at Port Arthur and Toronto.

Vote 410 (and **Vote 675, Further Supplementary Estimates**) Miscellaneous Services relating to Navigation and Shipping, including grants towards schools of navigation at Queen's University \$500, Vancouver, B.C., \$1,500 and provision to settle claims by the Board of Trade, London, England, for expenses incurred in respect of Canadian distressed seamen of British ships registered out of Canada

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	32,175 00	32,225 00	30,454 79
Other Pay-list Items	1,470 00	1,470 00	1,214 84
Professional Services	12,200 00	4,600 00	2,322 88
Printing and Stationery	5,950 00	6,050 00	5,994 58
A Travelling Expenses	3,000 00	3,150 00	2,617 65
Telephones and Telegrams	1,850 00	1,850 00	1,092 08
Materials, Supplies and Equipment	450 00	450 00	225 30
Relief of Distressed Seamen	3,100 00	5,600 00	5,341 66
Removal of Obstructions	5,000 00	5,000 00	1,374 86
B Grants to Navigation Schools	2,000 00	2,000 00	1,500 00
Sundries	1,700 00	6,500 00	5,771 64
	<u>\$ 68,895 00</u>	<u>\$ 68,895 00</u>	<u>\$ 57,910 28</u>

As of March 31, 1947, there were 15 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements: J. C. Barbour, \$3,000; G. E. Gaudreau, \$2,880; J. B. Hains, \$3,000*; J. A. McKinnon, \$2,400; W. N. Morrison, \$3,000; H. M. O'Hara, \$2,940*.

A Travelling expenses of \$300 or over were paid to: G. E. Gaudreau, \$332.07; A. W. Hilton, \$482.48†; W. N. Morrison, \$603.88†; H. E. Poland (included under Vote 402).

† These items include amounts charged as follows: Vote 402, \$12.70; Vote 406, \$101.

B Payment was made to the Province of British Columbia, Department of Education.

The following is a comparative statement of expenditures by activities:

	1946-47	1945-46
Examination of Masters and Mates	20,086 89	21,007 94
Schools of Navigation	12,420 59	9,484 32
Relief of Distressed Seamen	5,341 66	7,863 22
Investigation into Wrecks	7,792 33	7,296 35
Registry of Shipping	4,738 35	2,498 97
Payment of Salary and Expenses of Deputy Port Warden of Churchill	793 24	
Removal of Obstructions	1,374 86	212 85
Inspection of Small Vessels	3,264 87	
Inspection of Live Stock Shipments	2,097 49	
	<u>\$ 57,910 28</u>	<u>\$ 48,363 65</u>

Vote 411 Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	209,740 00	200,240 00	178,569 27
Other Pay-list Items	120 00	8,120 00	4,656 82
Printing and Stationery	3,700 00	3,500 00	3,117 03
A Travelling Expenses	33,020 00	34,520 00	33,301 60
Telegrams and Telephones	7,500 00	7,500 00	6,794 30
Sundries	1,200 00	1,400 00	1,200 92
	\$ 255,280 00	\$ 255,280 00	\$ 227,639 94

As of March 31, 1947, there were 61 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allinson, R. J.	\$ 3,300 00	\$ 1,034 22†	Moyle, M. J.	3,420 00	1,460 86
Beaudoin, J. C.	3,840 00	997 52†	Munro, M. F. T.	3,840 00	926 20†
Beckett, S.	3,600 00	839 26†	Murphy, L. M.	3,600 00	856 86
Blyth, R. C.	4,380 00	436 91	Paterson, T. R.	3,600 00	985 51
Boomer, R. G.	3,420 00		Ramage, T. R.	3,420 00	1,672 07
Brydon, J.	3,600 00	733 02	Renwick, H. M.	3,300 00	834 08
Casey, L. H. L.	3,420 00	1,145 37	Robertson, W. L.	3,240 00	1,825 18
Coulson, J. W.	3,240 00	442 09	Ross, A. I. (Dec., 10) ..	3,660 00	352 19
Craig, W. P.	3,600 00	1,239 40	Salt, H. S.	3,300 00	1,230 29
Cumyn, A.	3,540 00	959 94	Sleigh, E. M. (Oct. 1) ..	3,660 00*	466 29
Farmer, P. H.	3,540 00	1,529 28	Squire, A. J.	3,000 00	408 51
Forbes, P. W.	3,300 00		Stephen, T. M.	3,840 00	821 18
Gagnon, P. G. L.	3,600 00	1,683 08	Stephens, A. A.	3,420 00	355 66
Kay, J. H.	3,420 00	887 68†	Stewart, T.	2,940 00	
Lucas, H. L.	3,120 00		Sullivan, R.	3,300 00	731 19
Mantrop, B. (Oct. 9)...	3,600 00*		Venables, A. K.	3,840 00	385 39†
McClelland, W. H.	3,540 00	1,345 99	Waldie, A. C.	3,300 00	1,393 75
McLachlan, J.	3,000 00		Walker, E. D.	3,600 00	407 24†
McVey, C. C.	3,840 00		Willsheer, F. A.	6,000 00	2,542 31†
Milne, A. N.	3,000 00		Young, A. A.	4,380 00	330 85
Moffatt, J. J.	3,600 00	2,431 80†			

† These items include amounts charged as follows: Vote 401, \$2,505.60; Vote 402, \$30.80; Vote 419, \$381.86; Vote 432, \$60.40; Vote 434, \$48.

A A. S. Kerr, whose salary rate was under \$2,400 on March 31, 1947, received travelling expenses of \$337.45.

Vote 412 Marine Signal Service

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	70,670 00	74,620 00	74,092 65
Other Pay-list Items		450 00	246 36
Repairs	1,000 00	3,400 00	206 97
A Telegrams and Telephones	32,000 00	26,800 00	25,097 54
Printing and Stationery	2,100 00	1,100 00	1,018 30
Materials, Supplies and Equipment	3,000 00	2,500 00	1,483 00
Sundries	1,830 00	1,730 00	815 30
	\$ 110,600 00	\$ 110,600 00	\$ 102,960 12

As of March 31, 1947, there were 46 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: F. A. O'Dowd, \$3,120; T. Robillard, \$3,120.

A Suppliers receiving \$5,000 or over: Bell Telephone Co. of Canada, \$9,028.86; Canadian National Telegraphs, \$8,410.09.

The following is a comparative statement of expenditures by Services:

	1946-47	1945-46
River St. Lawrence Ship Channel	92,278 02	80,082 54
Radio East Coast	10,682 10	3,993 78
	<u>\$ 102,960 12</u>	<u>\$ 84,076 32</u>

Vote 413 River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of Administration—Capital

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	96,960 00	96,960 00	83,750 76
Wages	81,600 00	83,600 00	83,430 06
Other Pay-list Items	2,000 00	2,000 00	354 08
Allowances, Board of Ships' Crews	27,800 00	31,800 00	31,200 28
A Fuel	53,500 00	53,500 00	42,493 31
Materials and Supplies	25,400 00	25,400 00	19,659 39
B Repairs to Plant and Equipment	56,180 00	56,180 00	36,965 00
C Sundries	16,000 00	10,000 00	9,519 29
D Contract Dredging	855,000 00	855,000 00	854,999 79
	<u>1,214,440 00</u>	<u>1,214,440 00</u>	<u>1,162,371 96</u>
Less: Amount chargeable to Administration and Operation	221,660 00	221,660 00	191,724 85
	<u>\$ 992,780 00</u>	<u>\$ 992,780 00</u>	<u>\$ 970,647 11</u>

As of March 31, 1947, there were 98 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: G. Audet, \$2,820; M. G. Boudreau, \$3,600; E. B. Cardin, \$3,900; G. L. Choquet, \$2,580; A. Cossette, \$2,472; H. W. Davy, \$4,260; J. A. Desorcy, \$2,520; E. Frenette, \$2,592; F. S. Jones, \$6,000; P. L. Kuhring, \$4,560; V. Laforest, \$2,532; H. L. Land, \$3,720; J. Latour, \$2,532; R. Marchand, \$3,060; D. McEwan, \$3,000; H. Mercier, \$2,532; R. Mercier, \$2,400; F. J. A. Old, \$3,600; A. Peloquin, \$2,532; J. Peloquin, \$2,412; J. Roy, \$2,400; L. Salvail, \$2,412; A. Vezina, \$2,532.

- A The expenditure was, in the main, made initially through the Department of Transport Stores Account.
- B Suppliers receiving \$5,000 or over: McDonnell Ship Repairs, Ltd., \$9,896.66; Marine Industries, Ltd., \$10,338.46.
- C E. B. Cardin received travelling expenses of \$1,399.37.
- D A unit price contract, at an estimated cost of \$12,950,000, was awarded to Marine Industries, Ltd., for dredging portions of the bed of the St. Lawrence River. Payments in the current fiscal year, including final payment, were \$854,999.79 and payments to date, \$12,876,528.60.

Vote 414 River St. Lawrence Ship Channel—Administration and Operation..... 221,660 00
Expenditures \$ 191,724 85

The expenditures were charged in the first instance to Vote 413 (under which the usual details are reported) and subsequently transferred as a charge hereto.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. (St. Lawrence Ship Channel). \$ 5,332 98

Gerard Beauchemin et al were paid \$4,548.54 plus costs of action, fixed at \$784.44, covering damages to barges moored in the Lanctot Basin in the Harbour of Sorel.

Vote 879 (and Vote 674, Further Supplementary Estimates) To provide for Canada's share of the cost of the North Atlantic Ice Patrol.....	9,000 00
Expenditures	9,000 00

Payment was made to the Treasury of the United States of America.

RAILWAY SERVICE

Railway Grade Crossing Fund, Railway Act, c. 170, R.S.....	\$ 37,075 09
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This amount covers expenditures, as authorized by the Board of Transport Commissioners for Canada, for the protection, safety and convenience of the public in respect of highway crossings of railways at grade.

On March 31, 1946, the balance available for future expenditures under various statutory authorities and parliamentary appropriations was \$550,781.59. Payments of \$37,075.09 were made during the year and the balance at March 31, 1947, available for future expenditures was \$513,706.50.

Payments during the year were: Canadian National Railways, \$13,102.42; Canadian Northern Railway Company, \$1,124; Canadian Pacific Railway Company, \$18,897.84; Dominion Atlantic Railway, \$1,002.23; County of Frontenac, \$2,721.02; Province of New Brunswick, \$171.58; Province of Ontario, Department of Highways, \$56.

Vote 415 (and Vote 880, Supplementary Estimates) Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	13,336 00	15,486 00	15,485 23
Other Pay-list Items	34 00	34 00	33 48
Repairs to Plant and Equipment	28,700 00	28,550 00	28,158 14
Supplies	4,300 00	2,300 00	1,586 04
Sundries	5,630 00	5,630 00	3,838 75
	\$ 52,000 00	\$ 52,000 00	\$ 49,101 64

There are five official railway cars, two of which are for the use of the Governor General.

As of March 31, 1947, there were 8 salaried employees being paid from this account.

The Canadian National Railways was paid \$13,068.39 for repairs, supplies, etc.

Vote 416 Hudson Bay Railway—Construction and Improvements—Capital.....	15,500 00
Expenditures	\$ 12,774 83

The expenditures cover payments on capital works carried out by the operating company, the Canadian National Railways.

Vote 417 Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1947, not exceeding.....	525,000 00
Expenditures	\$ 466,895 99

The Hudson Bay Railway is operated by the Canadian National Railways for the Department and the vote is provided to pay the current operating deficit. The operating expenditures for the fiscal year amounted to \$954,741.44 and the operating revenues totalled \$487,845.45, resulting in a deficit of \$466,895.99.

Vote 418 Prince Edward Island Car Ferry and Terminals—Construction and Improvement of Terminal Facilities—Capital (Estimated cost \$4,500,000, amount required for 1946-47)	
	2,350,000 00
Expenditures	\$ 442,026 48

The expenditure covers payment to the Canadian National Railways which has undertaken, on behalf of the Department, the enlargement and improvement of car ferry terminal facilities at Cape Tormentine, N.B., and Borden, P.E.I.

Vote 419 (and Vote 881, Supplementary Estimates) Prince Edward Island Car Ferry and Terminals—To provide for the construction of an icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service, estimated to cost \$5,000,000. Amount required for 1946-47 (Revote \$598,180)—Capital	
	2,200,000 00
Expenditures	\$2,198,715 56

P.C. 2640 of April 1, 1943, authorized the construction of an icebreaker—railway car—automobile—passenger ferry vessel for the Prince Edward Island Ferry Service to provide transportation facilities between the Island and the mainland. A contract was awarded to Marine Industries, Limited to construct the above vessel on the basis of actual cost, plus a fixed fee of \$250,000; the present estimate of the total cost being \$5,850,000. Payments in the current year were \$2,172,786.10 and payments to date, \$5,397,786.10.

As of March 31, 1947, there were 9 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. J. Ogg, \$4,500; R. O. Papineau, \$3,600; I. J. Tait, \$6,600.

Travelling expenses of \$300 or over were paid to: S. Hairsine (included under Vote 393); I. J. Tait, \$1,750.66.

Vote 420 (and Vote 676, Further Supplementary Estimates) Straits of Canso—Surveys and Investigations	
	67,000 00
Expenditures	\$ 65,937 94

This vote was provided for the cost of surveys and investigations relative to the possibility of establishing permanent transportation facilities, across the Strait of Canso, between Cape Breton Island and Nova Scotia.

A contract on a unit price basis amounting to \$40,180 was awarded to J. P. Porter Co., Ltd., for submarine exploration in the Gut of Canso, N.S. The work was completed and payment in full made during the current year.

As of March 31, 1947, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: W. J. Carter, \$2,737.50; S. W. Crowell, \$5,475 (Jan. 14); R. H. Moorehouse, \$3,000.

Travelling expenses of \$300 or over were paid to: W. J. Carter, \$1,559.10; S. W. Crowell, \$878.53; R. H. Moorehouse, \$1,155.50.

Vote 421 Canadian Government Railways—Construction and Improvements of drainage works at Fairview Subway, Halifax, N.S.—Capital	
	40,000 00
Expenditures	\$ 633 25

The agreement between the Dominion Government and the Province in respect of this project was not completed prior to the close of the current fiscal year.

Vote 422 (and Vote 677, Further Supplementary Estimates) Maritime Freight Rates Act—To hereby authorize and provide for the payment from time to time during the fiscal year 1946-47 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the Auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways..... 3,909,878 07

Expenditures\$3,909,878 07

Payments were made to the Canadian National Railways.

Vote 423 (and Vote 678, Further Supplementary Estimates) Maritime Freight Rates Act—Amount required to provide for payment from time to time during the fiscal year 1946-47 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during the calendar year 1946 under the tariffs approved by the following companies: Canada and Gulf Terminal Railway; Canadian Pacific Railway, including: Fredericton and Grand Lake Coal and Railway Company, and New Brunswick Coal and Railway Company; Cumberland Railway and Coal Company; Dominion Atlantic Railway; Maritime Coal, Railway and Power Company; Sydney and Louisburg Railway; Temiscouata Railway Company..... 1,000,000 00

Expenditures\$ 960,838 06

Payments of the difference occurring on account of the application of the Maritime Freight Rates Act, c. 79 R.S., between the tariff and the normal tolls on traffic moved during the calendar year 1946 were made as follows: Canada and Gulf Terminal Railway, \$13,445.18; Canadian Pacific Railway Co., \$388,411.94; Cumberland Railway and Coal Co., \$28,197.60; Dominion Atlantic Railway Co., \$275,218.22; Maritime Coal, Railway and Power Co., Ltd., \$28,158.28; Sydney and Louisburg Railway Co., \$192,853.26; Temiscouata Railway Co., \$34,553.58.

GOVERNMENT EMPLOYEES' COMPENSATION

Vote 424 (and Vote 882, Supplementary Estimates) Administration of the Government Employees' Compensation Act

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	29,005 00	29,005 00	22,587 18
Other Pay-list Items	2,230 00	2,230 00	1,007 76
Printing and Stationery	2,000 00	2,000 00	1,543 67
A Travelling Expenses	2,500 00	2,500 00	851 05
Sundries	500 00	500 00	50 52
Legal Expenses	3,000 00	3,000 00	25 25
	<u>\$ 39,235 00</u>	<u>\$ 39,235 00</u>	<u>\$ 26,065 43</u>

As of March 31, 1947, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: M. H. Gillam, \$2,700; A. S. Hunting, \$3,360; J. O. Lortie, \$2,580; C. E. Stevens, \$3,960.

A Travelling expenses of \$300 or over were paid to: J. O. Lortie, \$610.16†; C. E. Stevens, \$404.42†.

† These items include amounts charged as follows: Vote 627, \$208.51; Vote 632, \$102.46.

Payments of Compensation respecting Government Employees—Government Employees' Compensation Act, c. 9, 1931.....	\$ 523,932 02
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This amount covers compensation, medical aid, etc., when employees of His Majesty are killed or suffer injuries in the performance of their duties.

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards, except in the Provinces of Prince Edward Island and Quebec. Claims arising in the Province of Prince Edward Island are adjusted through the Canadian National Railways, while those in the Province of Quebec are settled directly by the Department. Medical aid claims for less than \$25 in the Province of Ontario, when the accidents, which occurred prior to September 1, 1946, are of a minor nature and no compensation is paid to the injured employee, are paid directly by the Department. In the provinces where claims are paid by the Boards, the Dominion Government has advanced funds to meet such expenditures.

The following is a list of payments made and refunds received during the year:

Provincial Workmen's Compensation Boards of:

Nova Scotia	77,497 50	
New Brunswick	18,294 61	
Ontario	148,052 21	
Manitoba	32,404 84	
Saskatchewan	18,369 55	
Alberta	28,383 91	
British Columbia	92,461 60	
		415,464 22
Canadian National Railways with respect to employees in Prince Edward Island.....		3,561 60
Claims paid directly by the Department with respect to employees in:		
Quebec	220,906 14	
Ontario	2,801 12	
		223,707 26
Quebec Workmen's Compensation Commission		12,539 50
Claims paid by the Department (on a recoverable basis) with respect to employees in:		
Newfoundland	5,044 97	
British Columbia	61 76	
Yukon and Northwest Territories	361 73	
		5,468 46
		660,741 04

Less: Amounts received as refunds of expenditure made on behalf of the following:

National Harbours Board	47,458 59	
Miscellaneous Refunds—		
Department of Labour—		
Japanese Division	3,939 36	
War Emergency Training Program	965 33	
Department of National Defence—		
Employees in Newfoundland	18,729 76	
Department of Transport—		
Employees in Newfoundland	3,940 80	
Employees in Yukon and Northwest Territories	26 00	
Merchant Seamen's Manning Pools	3,575 95	
Department of Public Works—		
Employees in Yukon and Northwest Territories.. ..	19 00	
United Kingdom Payments Office	16,257 90	
War Assets Corporation	29,432 10	
		76,886 20
Sundry Administrative Expenses	10,874 14	
Miscellaneous	1,590 09	
		136,809 02
		\$ 523,932 02

Of direct payments made to doctors (which include an amount of \$6,083.75 charged to Employees' Compensation Clearing Account—see under Open Accounts further on herein), those receiving \$1,000 or more were: A. Chartier, Montreal, \$25,724.45; B. Desrosiers, Montreal, \$2,040.

The following statement shows the status of the advances held by various Workmen's Compensation Boards and the Quebec Commission.

Provincial Board of:	Balances held by Boards Apr. 1, 1946	Advances and Repayments during year	Bank Interest earned	Total	Less		Balances held by Boards Mar. 31, 1947
					Disbursements during the year	Interest deposited to the credit of the Receiver General	
Nova Scotia.....	31,136 36	77,497 50	.....	108,633 86	84,427 41	.....	24,206 45
New Brunswick.....	32,071 75	18,294 61	111 08	50,477 44	33,142 37	111 08	17,223 99
*Quebec (Commission).....	30,373 66	12,539 50	.....	42,913 16	.....	.....	42,913 16
Ontario.....	34,617 13	148,052 21	.....	182,669 34	171,597 38	.....	11,071 96
Manitoba.....	20,619 45	32,404 84	76 16	53,100 45	37,253 57	76 16	15,770 72
Saskatchewan.....	5,350 64	18,369 55	39 27	23,759 46	20,184 31	39 27	3,535 88
Alberta.....	10,813 42	28,383 91	25 70	39,223 03	37,533 36	25 70	1,663 97
British Columbia.....	9,581 62	92,461 60	.....	102,043 22	113,977 46	.....	11,934 24 Cr.
	\$174,564 03	\$428,003 72	\$252 21	\$602,819 96	\$498,115 86	\$252 21	\$104,451 89

* Advance issued to cover administrative costs only.

PENSIONS AND OTHER BENEFITS

Vote 425 Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1947, in the sum of \$40 per month to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C., and who was killed while in the performance of his duties.....	480 00
Expenditures	\$ 480 00

Vote 426 Amount required to pay pensions of \$300 each to former pilots: Alphonse Asselin, Joseph Pouliot, Raoul Lachance, Jules Asselin, Arthur Paquet, Adelard Delisle, George Larochelle, Wilhelm Langlois and Arthur Baquet.....	2,575 00
Expenditures	\$ 2,083 33

Under the terms of an Order in Council, dated December 5, 1906, retired pilots of the District of Quebec were paid pensions as follows: A. Asselin, \$300, J. Asselin, \$133.33 (deceased Sept. 10, 1946); A. Baquet, \$75; A. Delisle, \$300; R. Lachance, \$300; W. Langlois, \$300; G. Larochelle, \$300; J. Pouliot, \$300; A. Santerre, \$75.

Vote 427 Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1946, to March 31, 1947, the sum of \$30 per month instead of \$20 as fixed by the said Act	19,200 00
Expenditures	\$ 17,736 29

Payments to increase the minimum monthly pension allowances from \$20, as fixed by the Act, to \$30 per month for the period January 1 to December 31, 1946.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.....	\$ 8,392 00
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GENERAL

Vote 679 To enable contra adjustment to be made in the Department of Transport Stores Account and prior years' Casual Revenue Account in respect of certain items taken to account in the original inventory of Department of Transport Stores and subsequently determined as being of no value for purposes of the Department of Transport Stores Account.....	108,120 29
Expenditures	\$ 102,077 61

SPECIAL

RAILWAY SERVICE

Vote 428 To provide for the discharge of commitments incurred prior to March 31, 1946, under authority of Vote No. 383 Schedule "A" to the Appropriation Act No. 6, 1945, respecting Highway Crossings of Railways—(Revote).....	6,300 00
Expenditures	\$ 6,300 00

Payment was made to the City of Fredericton, N.B.

AIR SERVICE

(Control and Supervision vested in the Minister of Reconstruction and Supply by Orders in Council P.C. 7995 of 13th October, 1944, and 8207 of 24th October, 1944)

Vote 429 Air Transport Board—Salaries and Office Expenses

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	145,820 00	144,320 00	113,799 86
Other Pay-list Items	770 00	770 00	437 48
A Professional and Special Services	10,000 00	7,000 00	4,271 33
B Travelling Expenses	20,000 00	25,000 00	20,062 92
C Printing and Stationery	10,000 00	8,000 00	7,170 89
Telephones, Telegrams and Postage	3,000 00	3,000 00	1,164 49
Advertising—Public Notices	2,500 00	4,000 00	3,584 84
Sundries	1,000 00	1,000 00	237 82
	<u>\$ 193,090 00</u>	<u>\$ 193,090 00</u>	<u>\$ 150,729 63</u>

As of March 31, 1947, there were 41 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date, or at dates of separation (shown in parentheses) follows: J. R. Belcher, \$2,820; K. A. Bloxham, \$2,880 (Feb. 1); E. J. Bonner, \$4,080; C. S. Booth, \$4,800; A. Ferrier, \$8,000; J. J. Green, \$5,400; R. A. C. Henry, \$6,000 (one-half of annual salary of \$12,000, as authorized by P.C. 5087, December 12, 1946); G. Y. Loughhead, \$2,700 (Oct. 1); L. E. Lugsdin, \$3,420 (Jan. 1); S. MacLean, \$2,580 (Mar. 1); A. S. McDonald, \$4,800; J. L. McNinch, \$2,400; J. L. G. Morisset, \$3,600; P. R. Powers, \$3,600 (May 1); H. S. Rees, \$4,380; J. A. R. Reid, \$2,700; G. A. Scott, \$3,420 (Mar. 31); W. G. Scott, \$3,000 (Mar. 1); W. M. Sprung, \$2,460 (Jan. 1); J. P. R. Vachon, \$8,000.

A The Canadian Reporting Company was paid \$4,194.20 for verbatim shorthand reporting services in connection with Air Transport Board hearings in various parts of Canada.

B Travelling expenses of \$300 or over were paid to: K. A. Bloxham, \$2,320.20; E. J. Bonner, \$2,400.64; C. S. Booth, \$2,967.84†; A. Ferrier, \$2,588.44; J. J. Green, \$1,421.96; R. A. C. Henry, \$347.66; J. C. Lessard (included under Vote 392); A. S. McDonald, \$1,176.28; M. O'Gorman, \$410.68; H. S. Rees, \$1,160.41†; G. A. Scott, \$1,321.88†; J. P. R. Vachon, \$2,663.81.

†These items include an amount of \$1,629.92 charged to Department of External Affairs, Vote 49, and an amount of \$1,006.82 charged to Department of Reconstruction and Supply, Vote 604.

Trans-Canada Air Lines received \$5,332.75 (this amount is also included in travelling expenses of employees).

C The Department of Public Printing and Stationery was paid \$7,068.74.

Vote 430 Air Service Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	9,870 00	9,870 00	7,847 76
Other Pay-list Items	15 00	15 00	13 01
A Sundries, including Printing and Stationery, Travelling Expenses, Telegrams and Telephones	1,250 00	1,250 00	864 58
	<u>\$ 11,135 00</u>	<u>\$ 11,135 00</u>	<u>\$ 8,725 35</u>

As of March 31, 1947, there were 3 salaried employees being paid from this account. A. T. N. Cowley was receiving a salary at an annual rate of \$8,000 on that date.

A A. T. N. Cowley received travelling expenses of \$380.87.

Vote 431 To provide for assistance to the M. and C. Aviation Company, Limited, as authorized by Section 16 of the Aeronautics Act, as amended..... **12,000 00**
Expenditures **\$ 271 27**

P.C. 185/2662, April 17, 1945, authorized the payment of a subsidy not exceeding a total of \$12,000 to the M. and C. Aviation Company, Limited, Prince Albert, Sask., provided that the Company continues to maintain a commercial air service to points in Northern Saskatchewan. Expenditures represent balance of subsidy for the fiscal year 1945-46 under this authority.

Civil Aviation Division

Vote 432 (and Vote 883, Supplementary Estimates) Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	260,440 00	220,440 00	209,156 98
Wages—Casual Labour	12,000 00	12,000 00	11,114 64
Other Pay-list Items	6,760 00	6,760 00	3,780 01
Materials, Supplies and Equipment	50,000 00	50,000 00	34,788 15
A Printing and Stationery, including publication of <i>Canada Air Pilot</i>	18,000 00	27,000 00	19,958 54
B Travelling Expenses	20,000 00	47,000 00	41,427 06
Telephones and Telegrams	4,000 00	8,000 00	7,841 05
Legal Expenses	200 00	200 00	171 00
Maintenance of Aircraft and Mechanical Transport	24,000 00	24,000 00	21,589 56
Sundries	10,000 00	10,000 00	6,652 15
	<u>\$ 405,400 00</u>	<u>\$ 405,400 00</u>	<u>\$ 356,479 14</u>

As of March 31, 1947, there were 109 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

Salary rate	Travelling expenses	Salary rate	Travelling expenses
Alguire, H. S.	\$ 2,880 00	McLean, A. D.	6,300 00*
Batt, H.	2,400 00	McVicar, R. J.	2,880 00
Bell, D.	2,400 00	Murphy, D. D.	3,660 00
Blondeau, J. L.	3,840 00	Nesbitt, L. M.	3,120 00
Bolduc, R. L.	2,880 00	Noury, J. O.	2,400 00
Bone, F. W.	3,300 00	Patterson, H. T.	2,880 00
Brethour, C. A.	2,880 00	Pennock, R. H.	2,484 00*
Bulger, G. C.	3,660 00*	Priestley, G. V.	2,880 00
Butler, M. C.	2,880 00	Saunders, D. W.	3,300 00
Chandler, F. W.	2,880 00	Saunders, K. F.	3,480 00
Cotton, C. H. (Oct. 24) ..	3,300 00	Shields, T. M. (Mar. 19) .	3,900 00
Currie, J. J.	2,880 00	Slade, W. J. C.	2,400 00
Fournier, J. P.	2,880 00	Smith, J. L.	4,800 00
Goodwin, R. W.	2,880 00	Stephens, T. G. M.	3,900 00
Graham, S.	5,220 00*	Terry, N. C.	2,880 00
Guest, R. C.	3,900 00	Travers, C. T.	3,900 00
Jackson, D. T.	2,880 00	Upson, G. C.	3,300 00
Jelenick, M. D.	2,580 00	Vergette, T.	3,120 00
Joy, D. G.	3,900 00	Walker, A. H.	2,880 00
Keeley, R. S.	2,880 00	Walker, P. S.	2,880 00
Knight, L.	3,300 00	Wallingford, G. E.	4,080 00
Lace, G. S.	3,000 00	Wilson, H. M.	2,880 00
Lavery, W. R.	2,880 00		

†These items include amounts charged as follows: Vote 433, \$183.36; Vote 435, \$23.70; Vote 628, \$256.15; Vote 631, \$39.20; Vote 632, \$91.55.

A Payments of \$5,181.42 in respect of the publication of *Canada Air Pilot* were made to the Department of Mines and Resources.

B The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: W. B. Baird, \$412.70; J. C. Charleson*; I. Desloges, \$449.17; M. M. Fleming*; P. J. Marlow, \$497.46; C. A. Rines, \$1,157.15†; R. E. Saint John*; J. L. Tape, \$664.27†.

†These items include amounts charged to Vote 434, \$453.92.

*Included under Vote 434.

The greater part of printing and stationery and materials and supplies was purchased through the Department of Transport Stores Account.

Expenditure amounting to \$7,138.60 represented the acquisition of Surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Of the direct payments, suppliers receiving \$5,000 or over: Canadian Pratt & Whitney Aircraft Co. Ltd., Longueuil, Que., \$6,711.75; Imperial Oil Ltd., \$5,285.11; Trans-Canada Airlines, \$5,325.43*.

*Amounts included in this total are also shown under travelling expenses of employees.

**Vote 433 Airways and Airports—Construction and Improvements, including Radio Facilities—
(Revote \$562,200)—Capital**

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	164,915 00	164,915 00	145,723 45
Other Pay-list Items	16,020 00	16,020 00	14,372 23
Field Services—Construction and Improvements.....	1,483,200 00	1,483,200 00	1,037,967 30
Radio Aviation Services—Construction and Improvements	2,173,290 00	2,173,290 00	647,823 05
	<u>\$3,837,425 00</u>	<u>\$3,837,425 00</u>	<u>\$1,845,886 03</u>

As of March 31, 1947, there were 59 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Armstrong, J. R.	\$ 2,640 00*	\$ 3,952 67†	MacDonald, W. C.	3,900 00*	1,428 68†
Chestnut, K. R.	3,900 00		May, E. H.	3,000 00	
Chillcott, G. T.	4,500 00	664 22†	McIntyre, H. A.	4,500 00	
Clemmer, G.	2,400 00		Millidge, L.	4,080 00*	
Cooke, E. F.	4,500 00	1,360 82†	Milne, G. T.	2,400 00	
Curzon, J. H.	4,300 00*	342 70†	Morral, F. A.	2,400 00	
Cutler, J.	2,400 00		Munro, J. D.	2,700 00	
Dinsmore, F. L.	2,400 00		Podd, L. J.	2,640 00*	651 50†
Donaldson, W. A.	3,300 00		Pratt, T. H.	2,400 00	
Farquhar, A. S.	3,480 00*	1,983 50†	Robertson, D. S.	3,780 00*	1,452 67†
Grant, M. G.	2,580 00	719 31†	Rutledge, C. H.	2,640 00*	798 74†
Haines, A. A.	2,580 00	963 01†	Smith, G. W.	4,500 00*	629 02†
Hughes, M. L.	2,640 00*	405 18†	Steers, W. B.	3,480 00*	1,067 01†
Jackson, R. E.	2,880 00	638 57†	Tait, T. W.	3,780 00*	657 57†
Jewett, F. C.	8,500 00		Warren, W. R. C.	3,000 00*	705 38†
Keith, H. P.	4,500 00*	1,731 16†	Wells, H. J. (Apr. 16) ...	2,820 00*	
Keith, L. S.	3,900 00*	2,834 10†	Wetherell, W. P.	3,480 00*	
Krumm, K. W.	2,400 00		Whimster, F. C.	2,400 00	
Lalonde, E. D.	2,640 00*	755 43†	Wilson, J. P.	3,480 00*	

†These items include amounts charged as follows: Vote 394, \$106.80; Vote 434, \$1,577.02; Vote 435, \$132.70; Vote 628, \$7,754.35; Vote 629, \$122.75; Vote 630, \$876.23; Vote 633, \$245.12; Vote 634, \$109.40; Vote 635, \$5.35; Vote 636, \$211.46; Department of Mines and Resources, Vote 147, \$106.15; Vote 152, \$2,142.18.

The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: F. W. Allaire, \$1,340.56†; H. Allenaug†; J. E. Archer†; D. J. Armstrong, \$324.10; R. C. Bell†; A. R. Berry, \$379†; A. L. Blackburn†; K. Blom, \$671.55†; A. M. Boudreau†; R. B. Bowser, \$466.37; H. G. Busch, \$1,183.78†; W. E. Crossley†; W. B. Cumming†; R. L. Davies†; F. L. Davis†; W. M. Dowling†; R. Farrell, \$2,409.36†; L. Ferguson, \$1,019.45†; A. G. Fisher†; H. Frampton, \$765.75; J. R. Fraser†; R. H. Gamble, \$458.40; G. Gibson†; F. D. Gifford†; S. H. Grist†; W. A. Haigh†; H. A. J. Hammersley†; M. Hawkins†; G. R. Hill†; E. J. Holohan†; J. T. Hornsby†; G. E. Howes†; C. D. Hume†; D. S. Hutchison†; F. James†; D. S. Johnson†; D. W. B. Keating, \$317.75; S. Kennedy†; H. P. Keough, \$396.15†; R. H. Koppeser, \$628.09†; J. O. Landry, \$348.54†; J. H. Lazo, \$323.20†; J. Lawson†; W. R. Leavitt†; P. Leblanc, \$784.40†; J. A. Levin, \$436.92; D. A. Logan, \$910.33; R. O. Loring†; L. Loughed, \$904.22†; D. C. MacDougall†; W. A. MacPherson, \$469.10; F. J. Markham†; A. C. Marquis†; O. W. Martyn†; B. A. Mathewson†; N. H. McClary†; W. F. McMullon, \$1,592.37†; A. Meredith†; T. Maud†; J. Mikitchuk†; J. G. Mill†; S. W. Milner, \$922.70†; L. H. Monahan, \$515.81; T. R. Moore†; H. W. Newby†; B. H. Newington, \$977.78†; L. A. D. Oakley†; T. S. O'Brien, \$3,088.61†; H. W.

Patterson*; J. Pearsons*; J. Peppin, \$662.75†; C. L. Perkins*; V. T. Placatko, \$603.25†; P. J. Prokopy*; H. C. Rayner*; A. Ripley*; O. Saint Jacques, \$543.73†; D. Sayer*; G. L. Scott*; P. Scott, \$146.95†; D. Segal*; C. K. Seyler, \$122.60†; R. A. Shields, \$326.10†; D. C. Simmie*; A. J. Smith*; O. R. Smith, \$335.75; A. L. H. Somerville*; N. J. Stanton*; E. Stegges, \$485.40†; W. D. G. Stratton*; G. L. Taylor*; P. Temple, \$717.80†; J. R. Walker, \$552.68†; C. J. Walsh, \$1,096.40†; J. P. Walsh, \$1,304.11; T. Ward*; G. Wells*; L. S. Westman*; K. Whittet, \$847.35†; B. F. Wilcock, \$1,346.66†; J. Wilson*; L. J. Wilson*; L. M. Wilson*.

*These items include amounts charged as follows: Vote 432, \$121.70; Vote 434, \$1,213.90; Vote 435, \$1,146.68; Vote 436, \$19.30; Vote 440, \$319.54; Vote 441, \$3.75; Vote 628, \$5,672.74; Vote 629, \$470.55; Vote 631, \$151; Vote 632, \$274.25; Vote 633, \$1,513.35; Vote 634, \$253.45; Vote 636, \$262.30; Department of National Defence—Vote 568, \$2,659.15.

*Included under: Vote 391; Vote 434; Vote 435; Vote 618; Vote 628; Vote 631; Vote 633.

Contracts—Details of contracts of \$5,000 or over for construction, improvements and maintenance of works and facilities (all on a unit price basis) are listed below:

Contractor, Project and Location	Amount of Contract	Payments 1946-47	Payments to date
Emil Anderson Construction Co., additional development of Kenora Aerodrome, Ont.	20,168 70	\$ 18,355 20	\$ 20,168 70 (f)
British Yukon Navigation Co. Ltd., erection of Bridge over Beaver River at Snag Airport, Yukon Territory	32,717 50	12,917 50	32,717 50 (f)
Dibblee Construction Co. Ltd., additional development of Ottawa Airport, Ont.	7,683 08	7,683 08	7,683 08 (f)
Dutton Bros. & Co., additional development of the Lethbridge Airport, Alta.	26,745 54	17,300 04	26,745 54 (f)
Dutton Bros. & Co., additional development of the Calgary Municipal Airport, Alta.	27,200 00	22,351 50	22,351 50
H. Ericson, additional development of the Pagwa Aerodrome, Ont.	14,457 70	3,995 20	14,457 70 (f)
The Flintkote Co. of Canada Ltd., additional development of the London Airport, Ont.	7,777 81	7,777 81	7,777 81 (f)
Fried Construction Co. Ltd., additions and alterations to the Administration Building at Malton Airport, Ont.	10,747 00	2,700 00	2,700 00
General Construction Co. Ltd., additional development of Princeton Aerodrome, near Princeton, B.C.	19,796 25	16,766 85	19,796 25 (f)
General Construction Co. Ltd., construction of a water supply works for the staff residences at Cowley, Alta.	9,100 44	7,948 44	9,100 44 (f)
W. F. Harvey, construction of a Residence Building and other related works for Radio Range staff at Cowley, Alta.	10,735 60	7,447 50	7,447 50
McNamara Construction Co. Ltd., seal coating runways at Torbay Airport, Nfld.	23,809 30	23,809 30	23,809 30 (f)
Peacock & McGuigge, Ltd., additional development of North Bay Airport, Ont.	105,082 94	32,971 66	105,082 94 (f)
R. F. Petursson, additional development of Sioux Lookout Aerodrome, Ont.	4,319 00	4,319 00	4,319 00 (f)
Poole Construction Co. Ltd., construction of staff residences and garages at Dafoe, Sask.	42,155 08	6,105 72	42,155 08 (f)
Rayner Construction Co. Ltd., additional development of Moncton Airport, N.B.	10,234 98	10,234 98	10,234 98 (f)
Domina Riendeau, additional water and sewer works for the Montreal (Dorval) Airport, Que.	21,740 18	8,320 19	21,740 18 (f)
H. Simms and J. Wells, construction of equipment building and staff dwelling at Buchan's Aerodrome, Nfld.	32,888 70	25,596 41	25,596 41
Sterling Construction Co. Ltd., additional development of Windsor Airport, Ont.	122,501 96	122,501 96	122,501 96 (f)
S. Sveison & Sons, reconstruction of access roads to Broadview Aerodrome, Sask.	29,634 90	21,780 96	29,634 90 (f)
R. E. Wright, additional development of Armstrong Aerodrome, Ont.	5,000 04	5,000 04	5,000 04 (f)

(f) Including final payment.

NOTE.—See Vote 628 for details of contracts for Bennett and White Construction Co., Ltd. and Dibblee Construction Co., Ltd.

Expenditures amounting to \$6,562.07, represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Suppliers receiving \$5,000 or over: Automatic Electric (Canada) Ltd., \$13,682.97; British American Oil Co., Ltd., \$8,486.90; Cables, Conduits & Fittings, Ltd., St. Johns, Que., \$39,671.95; Canada Cement Co., Ltd., \$10,865.24; Canadian General Electric Co., Ltd., \$43,892.25; Canadian Marconi Co., Ltd., \$20,508.65; Canadian National Railways, \$6,746.18; T. Eaton Co. Ltd., \$5,673.80; Faircraft Industries, Ltd., Longueuil, Que., \$11,701.40; Flintkote Co. (Newfoundland), \$22,314.67; General Supply Co. of Canada, Ottawa, Ont., \$16,638.97; General Construction Co., Ltd., \$8,928.82; Imperial Oil Ltd., \$19,798.27; Interior Contracting Co. Ltd., Penticton, B.C., \$5,008.15; North American Building Ltd., Winnipeg, Man., \$16,659.40; Northern Electric Co., Ltd., \$9,050.07; Northern Wood Preservers, Ltd., \$30,807.43; Powers Bros., Ltd., Lunenburg, N.S., \$6,261.49; Prefabricated Homes Co., Lachute, Que., \$12,064.98; Western Water Wells, Calgary, Alta., \$8,059.22.

The following is a comparative statement of expenditures:

	1946-47	1945-46
Administration	490,259 76	267,408 38
Districts:		
Moncton	195,723 51	54,726 06
Montreal	81,264 41	229,205 82
Hamilton	209,398 06	105,586 04
Winnipeg	110,887 37	71,757 92
Lethbridge	57,375 20	17,930 21
Vancouver	53,154 67	4,549 86
	1,198,062 98	751,164 29
Radio Aviation Services	647,823 05	495,088 19
	<u>\$1,845,886 03</u>	<u>\$1,246,252 48</u>

Vote 434 (and Vote 884, Supplementary Estimates) Airways and Airports—Operation and Maintenance—Civil Aviation Services

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	884,585 00	853,585 00	818,689 70
Other Pay-list Items	39,245 00	39,245 00	22,352 25
Materials, Supplies and Equipment	457,000 00	457,000 00	417,055 53
Printing and Stationery	6,500 00	11,500 00	11,128 68
A Travelling Expenses	29,000 00	38,500 00	38,128 15
Telegrams and Telephones	12,200 00	19,200 00	18,937 12
Maintenance of Plant, Equipment and Airways Aircraft	142,000 00	142,000 00	76,464 59
Light, Power and Water	68,400 00	73,400 00	69,371 39
Freight, Express and Cartage	6,350 00	10,850 00	10,475 87
Sundries	10,650 00	10,650 00	10,254 56
	<u>\$1,655,930 00</u>	<u>\$1,655,930 00</u>	<u>\$1,492,857 84</u>

As of March 31, 1947, there were 194 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ainsworth, H.	\$ 4,740 00	\$ 1,783 73†	Charleson, J. C.	3,480 00*	1,160 55†
Allum, C. S.	2,424 00*		Clarke, E. G.	3,600 00*	717 15†
Banghart, F. I.	3,300 00	671 35†	Crossley, R. J.	2,880 00	727 63†
Bogart, C. C.	3,480 00*	927 50†	Dodds, R.	5,400 00*	1,085 57†
Bone, J.	2,604 00*		Ellegett, H. V.	2,400 00	
Buchanan, F. M.	4,200 00	1,214 63†	Fitton, L. G.	2,880 00	
(Mar. 31)			Fleming, M. M.	3,300 00	434 27†
Capreol, E. L.	3,600 00		Foley, S. S.	4,320 00*	1,543 51

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Folkins, J. C.	3,660 00*	832 62	Lewington, A. J.	2,880 00	488 66
Glen, D. P.	3,480 00*	370 23†	Logan, L. E.	2,880 00	
Gooding, H. O.	3,000 00	890 84†	Low, W. D.	2,700 00	
Gourdeau, H.	2,880 00	398 35	Main, J. R. K.	4,200 00*	489 01
Hicks, L. W.	2,880 00*	846 10	McIntyre, D. A.	3,600 00*	621 35†
Hickson, E.	4,080 00*		Rees, D. B.	3,900 00	
Hilchie, W. F.	3,660 00*	2,833 07	Roberts, T. L. P.	3,520 00*	1,470 40
Hughes, F. T.	3,600 00*	660 15	Robertson, J. R.	4,440 00*	
Hunter, J. D.	4,080 00*	1,063 04†	Rollin, J. A.	3,180 00*	
Irvine, W. H.	3,960 00*	1,506 97†	St. John, R. E.	3,660 00*	756 60†
Keating, C. E.	3,660 00*		Whittet, C. A.	2,820 00*	344 54†
Lawson, W. S.	4,320 00*	1,034 33†	Wilson, A. H.	2,880 00	
Lee, S. B. D.	2,520 00*				

†These items include amounts charged as follows: Vote 432, \$1,155.60; Vote 433, \$450.94; Vote 435, \$384.11; Vote 440, \$156.65; Vote 442, \$5; Vote 628, \$164.95; Vote 629, \$1,228.29; Vote 630, \$710.97; Vote 633, \$87.85; Vote 634, \$306.13; Vote 635, \$205.01.

A The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: B. R. Allen*; A. M. Boudreau, \$1,058.44†; F. A. Childs, \$550.87; J. H. Douglas*; W. K. Dunning, \$2,311.24†; G. W. Glover, \$449.55†; R. A. Joberty*; H. P. Johnston*; P. Leblanc*; L. Loughheed*; R. G. Martin, \$314.96†; S. W. Milner*; T. G. Nolan, \$401.34†; L. J. Podd*; W. Price, \$317.97; F. R. Robinson*; J. L. Tape*; H. W. White, \$403.93; J. R. Wright, \$357.68†.

‡These items include amounts charged as follows: Vote 433, \$467.24; Vote 629, \$863.70; Vote 633, \$233.60; Vote 635, \$10.

*Included under: Vote 432, Vote 433, Vote 628, Vote 629.

Expenditure amounting to \$98,030.74, represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Suppliers receiving \$5,000 or over: Bell Telephone Co. of Canada, \$6,521.73; British American Oil Co., Ltd., \$10,553.87; Canadian Corps of Commissionnaires, \$11,229.59; Canadian National Railways, \$8,488.80; Canadian Pratt & Whitney Aircraft Co. Ltd., \$5,994.14; Coleman & Prest, North Bay, Ont., \$6,385; Imperial Oil Ltd., \$27,632.04; Laurentian Air Services, Ltd., Ottawa, Ont., \$13,587.49; MacDonald Bros. Aircraft Ltd., Winnipeg, Man., \$45,330.10; Noorduyn Aviation Ltd., Montreal, \$6,304.48; Northern Electric Co., Ltd., \$8,900.72; Quebec Hydro, \$38,739.69; Spruce Falls Power & Paper Co., Ltd., Kapuskasing, Ont., \$8,068.08; Trans-Canada Air Lines, \$13,024.12*.

*Amounts included in this total are also shown under travelling expenses of employees.

The following is a comparative statement of expenditures by Airport Districts:

	1946-47	1945-46
Headquarters—Administration	247,637 20	84,391 83
Districts:		
Eastern	751,261 67	271,096 85
Southern	257,268 53	216,754 16
Central	147,944 63	121,378 10
Western	88,745 81	70,724 92
	<u>\$1,492,857 84</u>	<u>\$ 764,345 86</u>

Vote 435 (and Vote 885, Supplementary Estimates) Airways and Airports—Operation and Maintenance—Radio Aviation Services

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	755,505 00	751,505 00	724,190 84
Wages—Casual Labour	38,500 00	33,500 00	9,999 09
Other Pay-list Items	22,520 00	22,520 00	19,242 99
Allowances	10,380 00	10,380 00	8,838 41
Printing and Stationery	6,500 00	15,000 00	14,996 81
Travelling Expenses	34,000 00	54,025 00	53,726 42
Telegrams, Telephones and Remote Control	15,000 00	23,500 00	21,753 87
Materials, Supplies and Equipment	133,000 00	121,775 00	113,221 86
Light, Power and Water	46,740 00	61,940 00	61,863 98
Freight, Express and Cartage	6,500 00	9,000 00	7,813 41
Repairs to Buildings and Equipment	75,400 00	38,900 00	29,181 14
Sundries	4,535 00	6,535 00	5,503 45
	<u>\$1,148,580 00</u>	<u>\$1,148,580 00</u>	<u>\$1,070,332 27</u>

As of March 31, 1947, there were 307 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adamson, G. A.	\$ 2,400 00		MacLennan, A. G.	2,880 00	716 75†
Baldwin, C. S.	2,460 00		Martin, J. O.	2,400 00	
Bishop, P.	2,640 00		McDougal, D. A.	3,240 00	877 81
Blacklock, W. A.	2,640 00	\$ 1,297 04†	McDowell, G. E.	3,780 00	495 47†
Brooman, J. P.	3,120 00		McLeod, J. H.	2,400 00	
Butler, W. R.	3,960 00	1,776 52†	Melvin, G. K.	2,400 00	673 72†
Carty, D. G.	2,580 00*		Mennie, J.	2,460 00	
Champion, G. E.	2,460 00		Murphy, H. M.	2,640 00	
Clare, E. A.	2,460 00		Murray, E. N.	2,400 00	
Coffin, G. C.	2,400 00	633 62	Nagle, W. E. F.	2,400 00	
Coote, A. C. L.	2,400 00		Nelson, W. L.	3,300 00	
Cornish, F. C.	2,460 00		Nixon, F. G.	4,080 00	
Curry, D.	2,424 00*	1,365 74†	Ogilvie, F. S.	2,460 00	
Davies, C.	2,400 00	464 30†	Phelps, G.	2,460 00	
Debenham, L. J.	2,460 00		Philpott, G. W.	2,640 00	658 72†
Dunn, J. L.	2,400 00	1,421 45†	Porter, E. F.	3,780 00	499 50
Eldridge, P. M.	2,880 00		Potttruff, R. E. V.	2,460 00	
Elliott, W. B.	2,460 00		Rayner, H. C.	2,640 00	1,208 72†
Fenn, W. E.	3,960 00	478 30†	Richards, F.	2,880 00	498 31†
Fenton, F. S.	2,400 00		Robb, W.	2,460 00	
Ford, A. M.	2,400 00		Shatford, S. A.	2,460 00	
Fraser, J. R.	2,400 00	989 94†	Skelton, E.	2,460 00	
Garland, H. A.	2,520 00	766 05†	Smith, C. A.	2,400 00	669 51†
Gingras, F. P.	2,700 00		Smith, E. F.	2,460 00	
Gloster, H. H.	2,880 00		Stark, A. P.	2,880 00	
Goshing, E. L.	2,460 00		Stinson, H. W.	2,460 00	
Hadley, N.	2,760 00*	572 15†	Thomas, W. J.	2,880 00	
Haigh, W. A.	2,400 00	1,265 28†	Tizzard, J. G.	2,460 00	
Hammill, P. J.	2,424 00*	1,825 58†	Tompkins, H. B.	2,460 00	469 14
Hawkes, H. W. G.	2,460 00		Travers, R. R.	2,460 00	
Hume, C. D.	2,400 00	2,286 30†	Walsh, H. E.	5,100 00	379 39
Lee, G. W.	2,580 00		Wastell, W. G.	2,880 00	468 64†
Lomas, E. G.	2,400 00	370 42†	Wells, G.	2,400 00	467 10†
Lomenda, J. J.	2,400 00	1,207 45†	Wilson, L. J.	2,880 00	1,163 04†
Lynn, G. A.	2,400 00		Woodley, W. S.	2,880 00	
MacDonald, L. J.	2,400 00		Young, S. L.	2,460 00	
MacKay, J. R.	3,780 00		Zimmerman, S. O.	2,700 00	1,951 55†

†These items include amounts charged as follows: Vote 433, \$4,895.38; Vote 436, \$15.72; Vote 628, \$2,772.57; Vote 631, \$4,945.26; Vote 636, \$623.70; Vote 638, \$1.25.

A The following employees whose salary rates were under \$2,400 on March 31, 1947, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: H. Ainsworth*; J. Albulet*; K. Anderson, \$612.52; C. A. J. Brannen, \$385.71†; O. L. Britney*; W. G. Brown*; H. G. Busch*; H. B. Calkins, \$458.16; T. Dennis, \$685.04†; F. A. Foran, \$432.11; J. P. E. Fougere, \$656.40†; D. Ewert, \$309.65; L. I. Greenwood, \$1,366.54†; A. Hammill, \$1,114.85†; J. Hamilton*; H. W. Hadfield, \$508.45†; D. H. King, \$378.99†; M. Karaski, \$381.96; H. J. Laveek, \$324.05; L. A. Long*; J. Maggio, \$573.56†; W. E. Macklon*; N. H. McCrae, \$381.32; J. Mitchell*; H. W. Newby, \$915.93†; L. A. D. Oakley*, R. J. O'Brien, \$642.91†; L. D. Ruffett, \$546.64; W. Sealey*; E. R. Shea, \$1,459.40†; E. K. Stein, \$1,863.09†; C. H. Taylor, \$368.61; V. Venier, \$1,583.68†; J. S. Vincent, \$1,335.36†; L. F. Wilson, \$342.10†; F. F. Windsor, \$527.75; S. S. Zimmerman, \$304.20.

†These items include amounts charged as follows: Vote 396, \$17.40; Vote 433, \$988.26; Vote 434, \$102.95; Vote 436, \$17.32; Vote 440, \$19.15; Vote 441, \$122.65; Vote 442, \$40.21; Vote 628, \$353.19; Vote 631, \$1,387.43; Vote 633, \$208.55; Vote 636, \$889.57; Vote 637, \$4,214.56.

*Included under: Vote 433, Vote 434, Vote 628, Vote 631, Vote 637.

The greater part of printing and stationery and materials and supplies was purchased through the Department of Transport Stores Account.

Of the direct payments, suppliers receiving \$5,000 or over: Bell Telephone Co. of Canada, \$6,922.92; Canadian National Railways, \$5,468.92; Trans-Canada Airlines, \$8,619.75*.

*Amounts included in this total are also shown under travelling expenses of employees.

Vote 436 Airways and Airports—Operation and Maintenance—Meteorological Aviation Services

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	236,590 00	238,090 00	229,564 87
Other Pay-list Items	58,225 00	53,725 00	41,201 80
Allowances	2,760 00	5,760 00	4,486 20
Telegrams and Telephones	11,000 00	11,000 00	6,556 84
Printing and Stationery	20,000 00	20,000 00	19,885 27
A Travelling Expenses	15,000 00	15,000 00	10,230 02
Material and Supplies	30,000 00	30,000 00	18,087 91
Construction	21,000 00	21,000 00	107 50
Freight, Express and Cartage	12,500 00	12,500 00	7,700 89
Teletype	259,800 00	259,800 00	258,277 91
Sundries	4,625 00	4,625 00	4,482 81
	<u>\$ 671,500 00</u>	<u>\$ 671,500 00</u>	<u>\$ 600,582 02</u>

As of March 31, 1947, there were 115 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, E. A.	\$ 3,240 00		How, T. G.	3,480 00	
Anderson, R.	3,720 00*		Humphrey, E. B.	2,424 00*	685 75†
Archibald, D. C.	4,020 00*		Johnson, O.	3,240 00	
Benum, F. W.	3,240 00		Kennedy, D. B.	3,900 00*	336 95†
Boyd, G. K.	2,400 00		Labelle, J. J.	3,240 00*	
Bromley, C. H.	2,400 00		Leaver, J. M. G.	3,240 00*	
Cameron, H.	3,240 00		Mahaffy, F. J.	3,480 00	
Childs, A. J.	2,760 00*		McCauley, A. R.	3,480 00	
Crocker, A. M.	3,240 00*		McIntyre, D. P.	3,240 00	506 68†
Dahl, A. R.	2,940 00		McLeod, K. T.	3,480 00	
Day, D. C.	3,240 00		Patterson, F. H.	2,940 00	
Edwards, H. W.	3,240 00		Penner, C. M.	3,240 00*	
Grant, A. S.	3,240 00		Perrie, D. W.	2,940 00	
Green, W. J.	2,940 00*		Pickering, C.	2,400 00	
Halbert, H. W.	3,240 00*	\$ 724 30†	Pincock, G. L.	3,480 00	
Henry, T. J. G.	3,240 00		Rae, R. W.	3,240 00	
Hewson, E. W.	3,840 00*		Robertson, D. M.	3,480 00	
Hornstein, R. A.	3,480 00		Robertson, G. W.	3,240 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ross, D. S.	3,240 00		Thompson, F. D.	3,240 00	
Ryan, T. H.	2,400 00		Thompson, H. A.	3,240 00	
Sabraw, J. H.	3,240 00		Warkentin, C. C.	2,940 00	
Slater, D. F. A.	3,240 00	598 69†	Wilson, H. P.	3,240 00	
Strachan, D.	3,240 00		Wingfield, J. M.	2,940 00	
Tait, G. W. C.	3,240 00				

†These items include amounts charged as follows: Vote 433, \$67.60; Vote 632, \$654.79; Vote 636, \$849.55; Department of National Defence, Vote 568, \$232.85.

A The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: F. E. Burbidge*; H. E. Chadburn*; J. C. Jamieson, \$337.85; A. H. Mason*; R. C. McKenzie*; D. Wright*.

*Included under: Vote 438, Vote 616, Vote 632.

A unit price contract was awarded to J. S. Parker for the construction of two residences at Blissville, N.B. The contract was for \$17,443 and payments amounted to \$14,804.55.

The Canadian National Railways received \$144,204.18 and the Canadian Pacific Railway Co., \$81,156.05, for teletype and other services.

Vote 437 Grants for advanced aeronautical instruction and to Aeroplane Clubs, including grant of \$5,000 to the Canadian Flying Clubs Association.....	33,000 00
Expenditures	\$ 30,000 00

Payments were made to: National Research Council, \$25,000; Royal Canadian Flying Clubs Association (formerly Canadian Flying Clubs Association), \$5,000.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. (Airways and Airports).....	\$ 41 65
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Court costs paid to Provost Cartage Company Limited in connection with the dismissal of action for damages to departmental automobile.

Meteorological Division

Vote 438 Meteorological Service

	Estimates	Allotments	Expenditures
Salaries and Wages (including Cost of Living Bonus)	340,353 00	340,353 00	322,422 52
Other Pay-list Items	55,530 00	50,030 00	42,311 30
Weather Observer Contracts	12,817 00	12,817 00	12,592 96
Telegrams, Telephones and Teletype	87,000 00	83,000 00	77,732 57
Printing and Stationery	25,000 00	30,500 00	29,727 93
A Travelling Expenses	6,600 00	10,600 00	7,731 79
Materials and Supplies	33,000 00	30,000 00	18,509 76
Sundries	21,000 00	24,000 00	18,485 67
	\$ 581,300 00	\$ 581,300 00	\$ 529,514 50

As of March 31, 1947, there were 529 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rates	Travelling expenses
Allen, W. W.	\$ 3,240 00		Johnstone, C. L.	2,400 00	
Allison, A. E.	3,240 00		Kelly, F. M. (Sept. 20) ..	3,240 00*	
Bane, S.	2,580 00		Kerr, P. L.	2,400 00	
Barnes, F. M.	3,000 00		MacKie, W. H.	2,940 00	763 16†
Boughner, C. C.	3,240 00*		MacVicar, A. G.	3,240 00	
Boyd, D. W.	3,240 00		McClellan, D. E.	3,240 00	
Brickman, E. A.	2,940 00		McDonald, N. A.	2,760 00*	
Burford, E. R.	2,940 00		(June 23)		
Burton, W.	2,400 00		McPherson, J. A.	2,400 00	835 78†
Busche, G. M.	2,940 00	\$ 519 55†	Middleton, W. E. K.	3,720 00*	
Cameron, H. D.	3,240 00*		(June 3)		
Capelle, H. G.	3,240 00*		Millar, F. G.	3,240 00*	
Chilcott, E. B.	3,000 00		Murden, W. D.	2,940 00	
Chisholm, A. F.	3,360 00		Mushkat, C. M.	3,240 00	
Clark, W. G.	3,240 00*		Noble, J. R. H.	3,900 00	365 46†
Clendenning, G. L.	3,240 00*	417 66†	O'Donnell, F. A. (Oct. 1)	4,020 00	
(Sept. 17)			Page, F. A.	2,940 00	
Condie, A. G.	2,880 00		Patterson, J. (Dec. 1) ..	5,520 00	2,163 36†
Connor, A. J.	4,020 00	807 79	Poole, R. V.	2,940 00	
Dearborn, H. G.	3,240 00*		Powe, N. N.	3,240 00	
(Sept. 25)			Ricketts, G. P.	2,880 00	525 40†
Denison, P. J.	3,240 00		Royer, M. G.	3,000 00	
Dexter, E. H. Y.	2,940 00		Rutherford, R. J.	2,940 00	
Dexter, R. V.	3,240 00		Shannon, R. S.	2,940 00	
Einarsson, E.	3,240 00		Shearman, E. B.	2,400 00	
Elsley, E. M.	3,240 00		Thomas, M. K.	2,940 00	
Fawcett, W. W.	2,400 00		Thomson, A.	5,520 00	1,514 39†
Fleming, M. R.	3,240 00		Thorn, W. A.	3,240 00	
Fox, F. B.	3,000 00		Titus, R. L.	3,240 00	
Galbraith, E. A. S.	2,940 00		Troop, H. P.	3,000 00	
Gill, G. C.	3,240 00*		Tucker, H. V.	3,240 00	
Glenn, R. W.	3,240 00*		Turnbull, W. E.	3,480 00	
Godson, W. L.	3,240 00*		Upton, F. T.	2,724 00*	
Griffith, J. E. (July 1) ..	3,240 00*		Walkden, R. W.	3,240 00	
Heeley, H. V.	2,400 00		Wallace, W. S. C.	2,940 00	
Hennessey, J. V.	2,664 00*		Washburn, G. H.	3,240 00	
Hull, T. E. (Oct. 5)	3,240 00*		Wiacek, T. L.	3,240 00	
Ingall, A. F.	2,940 00	424 69†	Woodrow, F. S.	2,460 00	
Jacobsen, R. C.	3,840 00*		Wright, D. J.	2,940 00	
Jefferson, N. V.	3,240 00				

† These items include amounts charged as follows: Vote 628, \$73.20; Vote 631, \$250.53; Vote 632, \$318.08; Vote 636, \$2,734.66; Department of National Defence, Vote 568, \$497.98.

A The following employees whose salary rates were under \$2,400 on March 31, 1947, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: J. R. Fowler*; J. S. McGowan, \$352.67†; P. D. McTaggart-Cowan*; J. R. Taylor*; D. Wright, \$1,926.43†.

† These items include amounts charged as follows: Vote 432, \$117.90; Vote 436, \$1,004.32; Vote 632, \$964.23; Vote 636, \$192.65

* Included under: Vote 632, Vote 636.

Suppliers receiving \$5,000 or over: Canadian National Railways, \$44,296.97; Canadian Pacific Railway Co., \$10,774.91; Hudson's Bay Co., \$9,424.11.

Vote 439 Grant to Kingston Observatory	500 00
Expenditures	\$ 500 00

Payment of this grant was made to Kingston Observatory at Queen's University for scientific investigations.

Radio Division

Vote 440 (and Vote 886, Supplementary Estimates) Administration of the Radiotelegraph Act and Regulations

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	124,466 00	124,466 00	120,828 14
Other Pay-list Items	13,214 00	13,214 00	8,578 83
A Travelling Expenses	20,500 00	20,500 00	15,230 63
Printing and Stationery	4,000 00	4,000 00	3,981 48
Materials and Supplies	5,700 00	5,700 00	1,843 19
Telegrams and Telephones	1,000 00	1,000 00	999 18
B Sundries	13,000 00	13,000 00	11,923 18
	<u>\$ 181,880 00</u>	<u>\$ 181,880 00</u>	<u>\$ 163,384 63</u>

As of March 31, 1947, there were 62 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements: C. J. Acton, \$3,360*; J. W. L. Bain, \$5,100; E. G. Bennett, \$4,560; G. C. W. Browne, \$4,860*; W. A. Caton, \$3,660; L. E. Coffey, \$3,540; W. E. Connelly, \$3,900; H. M. Cox, \$2,880; E. Davey, \$3,240; A. N. Fraser, \$5,100; G. R. Mather, \$2,580; R. E. T. McLewin, \$2,484*; J. J. McWatters, \$2,640; R. S. McWatters, \$2,880; H. R. Newcombe, \$2,880; G. C. Pinhey, \$2,940; H. C. Risteen, \$3,960; J. P. Rodgers, \$2,880; W. A. Rush, \$5,220 (Nov. 17); W. B. Smith, \$3,780; J. H. Thompson, \$2,400; P. G. Valois, \$3,480; W. R. Wilson, \$3,780.

A Travelling expenses of \$300 or over were paid to: C. J. Acton, \$382.86†; A. G. E. Argue*; W. E. Connolly, \$385.53†; J. N. H. Deziel*; S. J. Ellis*; B. F. Empey*; H. E. Fisher*; R. G. Gooding*; J. H. Lane*; M. E. Leslie*; J. L. Messier*; A. C. Powley*; W. A. Ricker*; W. A. Rush, \$1,284.87†; J. H. Sinclair*; W. B. Smith, \$497.39†; W. J. Standing*; W. R. Wilson, \$1,440.83†; A. G. W. Young*.

* Included under: Vote 433, Vote 441, Vote 442, Vote 443, Vote 638.

† These items include amounts charged as follows: Vote 441, \$2,488.70; Vote 637, \$2.75.

B Includes payment of \$5,994.52 made to the Inter-American Radio Office, Havana, Cuba, being Canada's share of the expenses of that office.

Vote 441 (and Vote 887, Supplementary Estimates) Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations, operation and maintenance

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	411,465 00	407,965 00	396,926 60
Wages—Casual Labour	13,500 00	13,500 00	10,389 51
Overtime	4,500 00	8,000 00	7,882 41
Allowances	34,360 00	34,360 00	31,836 08
Other Pay-list Items	11,950 00	11,950 00	10,050 15
A Materials and Supplies	112,300 00	130,100 00	111,058 74
Printing and Stationery	3,500 00	3,500 00	3,486 00
B Travelling Expenses	22,825 00	22,825 00	21,756 98
Telegrams and Telephones	6,000 00	6,000 00	5,288 41
C Repairs to Buildings and Equipment	43,000 00	23,000 00	15,927 88
Freight, Express and Cartage	7,000 00	7,000 00	6,298 56
D Contracts	201,800 00	201,800 00	191,895 08
Sundries	10,500 00	12,700 00	12,639 50
	<u>\$ 882,700 00</u>	<u>\$ 882,700 00</u>	<u>\$ 825,435 90</u>

As of March 31, 1947, there were 173 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Aiken, W.	\$ 2,460 00		Kitchin, J. E.	2,880 00	457 99†
Arial, J. H. T.	3,360 00*		Lobb, R. H. M.	2,400 00	380 14†
Bowerman, W. J.	3,960 00	\$ 672 70	Macklin, H. R.	2,880 00	
Bowes, C. E.	2,460 00		McLean, H. H.	2,880 00	
Brannan, H. H.	3,120 00	386 67†	McLean, J. A.	2,400 00	
Cole, R. A.	2,580 00		McLean, S. A.	2,760 00	386 65†
Colton, J. M.	3,660 00		Meiss, J. St. E.	2,880 00	
Craig, T.	2,640 00		Mellor, S. J.	2,460 00	
Crow, L. B.	2,880 00		Mitchell, D.	2,460 00	
Crowell, A. F.	2,460 00		Moore, W. J.	3,120 00	
Daniel, J.	2,640 00		Restall, B. A. B.	2,640 00	
Davies, P.	2,460 00		Robertson, G. W.	3,300 00	
Deacon, A. I.	2,460 00		Rose, C. E.	2,460 00	
Doherty, J. F.	2,880 00		Slinn, T. G.	3,120 00	
Elliott, S.	2,460 00		Smith, A. K.	2,460 00	
Ellis, S. J.	3,660 00	455 19†	Spracklin, C. R.	2,640 00	
Emmerson, R. G.	2,640 00		Stephenson, L. W.	3,240 00	
Gilbert, G.	2,880 00		(Nov. 4)		
Gray, A. L.	3,120 00		Stocker, A.	2,400 00	411 89†
Harker, J. E.	3,300 00		Taylor, C. S.	2,400 00	740 29†
Harris, G. F.	3,600 00		Turner, E.	2,460 00	
Hayman, E. D.	3,600 00		Vaughan, H. A.	2,640 00	
Hollis, F. J.	2,664 00*		Ward, C. R.	2,460 00	
Howard, W. (May 15)....	2,880 00		Wicks, A. A.	2,400 00	
Hughes, T. L. (Jan. 30)...	2,700 00		Williams, C. M.	2,460 00	
Ingarfield, W. H.	2,460 00		Woods, S. A.	2,520 00	338 95
Johnston, W. T. F.	2,640 00		Yearwood, J. A.	3,300 00	
Jones, S. P.	2,460 00				

†These items include amounts charged as follows: Vote 440, \$1,175.88; Vote 442, \$528.64; Vote 638, \$338.

A C The greater part of materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments, suppliers receiving \$5,000 or over: Canadian Marconi Co., Ltd., \$12,135.97; National Grocers Co., Ltd., \$9,370.77.

B The following employees, whose salary rates were under \$2,400 on March 31, 1947, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: C. J. Acton*; R. Ainslie*; J. R. Arial*; V. J. R. Brister*; W. E. Connolly*; W. H. Fleming, \$652.38†; C. R. Lake, \$1,465.55†; P. E. Lake*; G. F. Lowe, \$333.68; W. E. McLean, \$388.13; E. T. Redford, \$321.17; W. A. Rush*; G. Vallance, \$462.87; H. S. Williams*; W. R. Wilson*.

†These items include an amount of \$427.05 charged to Vote 638.

*Included under: Vote 440, Vote 442, Vote 631, Vote 638.

D The Canadian Marconi Company operates certain departmental East Coast and Great Lakes radio stations. Under the terms of an agreement, the Department reimburses the Company for direct operating expenses, plus an additional 25 per cent to cover overhead expenses, plus 10 per cent for profit on direct operating expenses only. The 25 per cent to cover overhead expenses has been reduced to 20 per cent as at October 1, 1946 (P.C. 2169, June 3, 1947). Final settlement for the fiscal year 1946-47 could not be effected by the time the books of the Dominion were closed. The total payment to the Company during the fiscal year amounted to \$181,174.19, consisting of \$126,000 on account of current year's cost and balance of \$55,174.19 on 1945-46 costs.

DEPARTMENT OF TRANSPORT

Z-49

The following is a statement showing the details of the direct operating costs (not including percentage for overhead and profit), and revenue derived from tolls and exchange, for 1946-47 of departmental East Coast and Great Lakes radio stations operated by the Canadian Marconi Company.

Stations	Salaries and Allowances		Travelling expenses		Repairs and Renewals		Miscellaneous		Total Expenditures		Revenue from Tolls and Exchange	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Montreal Division—												
General			393	17			92	48				
Fame Point	7,576	36			1,861	69	1,177	53	11,008	75	4,957	14
Father Point	10,831	88			1,267	83	920	83	13,020	54	2,772	19
Quebec	11,582	68	75	75	645	23	1,107	44	13,361	10	2,555	75
St. Michel	8,099	99	1	54	343	77	446	61	8,891	91	2,101	43
Maritime Division—												
General												
Grindstone	11,170	63	1	50			5	03	13,544	48		
North Sydney	10,954	44	45	01	521	42	843	98	12,364	85	3,825	28
Newfoundland Division—												
Point Amour	7,915	22	301	40	175	62	1,000	57	9,392	81		
Great Lakes Division—												
General												
Kingston	7,377	81	34	05	521	33	363	27	8,243	25	2,693	31
Midland	7,143	83	18	70	621	45	436	79	8,210	77	1,550	82
Point Edward	7,952	10	46	65	700	09	575	58	8,674	42	2,258	90
Port Arthur	7,200	02	105	55	795	10	723	54	8,824	21	4,369	79
Port Burwell	10,137	40	32	68	836	22	441	88	11,443	18	1,179	34
Sault Ste. Marie	7,165	08	57	56	693	65	559	62	8,475	91	4,178	79
Toronto	10,224	57	4	50	690	85	857	11	11,777	03	1,272	79
Premium on Exchange											2,897	17
Total	124,682	01*	1,115	06	10,790	46	11,108	46	147,698	99	41,459	17

* Cost of living bonus not included for the period April 1 to September 30.

Vote 442 Suppression of Local Electrical Interference

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	193,970 00	183,970 00	142,590 91
Other Pay-list Items	11,620 00	11,620 00	8,546 54
Materials and Supplies	30,530 00	35,530 00	25,846 63
Printing and Stationery	3,000 00	3,000 00	2,998 52
A Travelling Expenses	20,000 00	20,000 00	14,189 83
Sundries	6,730 00	11,730 00	8,274 08
	<u>\$ 265,850 00</u>	<u>\$ 265,850 00</u>	<u>\$ 202,446 51</u>

As of March 31, 1947, there were 67 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ainslie, R.	\$ 3,120 00	\$ 617 89†	Leslie, M. E.	2,640 00	700 73†
Allen, W. G. D.	2,880 00		Linton, W. R.	3,120 00	693 53
Argue, A. G. E.	2,640 00	1,099 15†	Marshall, W. M.	3,000 00	
Aveling, A.	3,120 00		Maughan, J. R.	2,580 00	
Axcell, A. E.	2,640 00	300 55	McOrmond, V. B.	3,240 00	752 54†
Bunt, R. L.	3,120 00		Merriman, H. O.	5,100 00	1,978 37†
Clinchey, A. R.	2,880 00		Messier, J. L.	2,880 00	583 70†
Craven, J.	2,880 00	306 94†	Nason, H. R.	3,120 00	
Cummings, R. C.	2,640 00		Nelson, L. E.	2,400 00	865 23†
Desrochers, G. L.	2,880 00		Nolan, T. J.	3,120 00	
Deziel, J. N. H.	2,760 00	461 68†	Phillips, R. I.	2,520 00	602 37†
Empey, B. F.	2,880 00	703 90†	Powley, A. C.	2,880 00	632 41†
Fisher, H. E.	2,880 00	1,037 19†	Robson, T. W.	2,400 00	674 42†
Furness, J. E. C.	2,424 00*	688 07	Spence, C. R.	2,640 00	
Gervais, J. A.	2,880 00		Stephen, J. C.	2,880 00	398 77†
Gooding, R. G.	2,880 00	556 75†	Stopps, R. E. (Aug. 29) ..	2,400 00*	
Gray, G.	3,120 00	424 52†	Tee, H. D.	3,120 00	703 21†
Irvine, B.	2,880 00	784 72†	Williams, H. S.	2,400 00	804 20†
Lawton, A. T.	3,360 00*		Young, A. G. W.	2,520 00	427 42†

†These items include amounts charged as follows: Vote 401, \$56.35; Vote 440, \$5,695.68; Vote 441, \$1,110.05; Vote 631, \$28.35; Vote 634, \$80.50; Vote 637, \$4.98; Vote 638, \$254.18.

A The following employees, whose salary rates were under \$2,400 on March 31, 1947, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: J. R. Arial, \$553.25†; E. Ginn, \$639.67†; J. W. Gray*; W. A. Ricker, \$610.35†; J. H. Sinclair*; F. Ternoway, \$309.51†.

†These items include amounts charged as follows: Vote 440, \$788.18; Vote 441, \$667.64; Vote 638, \$152.18.

*Included under: Vote 443; Vote 637.

Vote 443 Issue of Radio Receiving Licences—(Transport Department only)

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	173,515 00	171,890 00	171,285 32
Other Pay-list Items	1,700 00	1,700 00	1,664 84
Postage	6,000 00	6,000 00	5,945 01
Printing and Stationery	* 25,400 00	25,400 00	25,054 60
Rental of Equipment	10,760 00	11,885 00	10,950 50
Sundries	6,140 00	6,640 00	6,450 02
	<u>\$ 223,515 00</u>	<u>\$ 223,515 00</u>	<u>\$ 221,350 29</u>

The expenditures charged to this vote are part of the collection costs of Radio Licence Fees. They are applied against the amount available to the Canadian Broadcasting Corporation (see item under D in the revenue section hereof).

As of March 31, 1947, there were 121 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: B. A. Biron, \$3,720; C. F. Donaldson, \$2,580; W. A. Garland, \$3,120; V. W. Irish, \$3,120; J. H. Sinclair, \$2,880.

Travelling expenses of \$300 or over were paid to: V. W. Irish, \$542.08; J. H. Sinclair, \$704.08†.

†This item includes amounts charged as follows: Vote 440, \$339.12; Vote 442, \$364.96.

Suppliers receiving \$5,000 or over: Dominion Government, Post Office Department, \$5,945.01; Remington Rand Ltd., Toronto, Ont., \$10,885.50.

GOVERNMENT-OWNED ENTERPRISES

NON-ACTIVE ACCOUNTS

National Harbours Board

Vote 468 Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1946 on any or all of the following accounts:

	Appropriations	Expenditures	Transferred
(a) Retirement of Maturing Debentures—Saint John	241,995 00	240,096 96	
(b) Reconstruction and Capital Expenditures—			
Quebec	49,000 00		
Generally—Unforeseen and Miscellaneous	200,000 00	53,779 67	34,986 79*
	<u>\$ 490,995 00</u>	<u>\$ 293,876 63</u>	<u>\$ 34,986 79</u>

*Transferred to Loans and Advances (see under Open Accounts further on in this Section).

In accordance with section 29 of the National Harbours Board Act, c. 42, 1936, certificates of indebtedness for \$257,662.01, bearing interest at 3½ per cent per annum and for \$36,214.62 at 2½ per cent (from February 1, P.C. 188, January 16, 1947) were issued to the Government of Canada to cover the above expenditures.

(a) Under the agreement of sale of the City of Saint John properties to the Saint John Harbour Commissioners as of August 1, 1927, the commissioners assumed full liability for City of Saint John bonds amounting to \$1,467,154.96 maturing at various dates from 1932 to 1954. The Dominion Government guaranteed these bonds as to principal and interest. During the year, debenture indebtedness to the public of a par value of \$219,000 matured and an advance of \$240,096.96, which includes premium on U.S. exchange, was obtained from the Dominion Government to retire these bonds. The principal of the unmatured bonds outstanding at the close of the harbour financial year, December 31, 1946, amounted to \$371,229.31.

(b) The expenditures under Generally—Unforeseen and Miscellaneous, were made in respect of the following harbours: Halifax, \$26,114.01; Saint John, \$5,000; Quebec, \$16,256.52; Three Rivers, \$1,427.41; Churchill, \$3,562.27; Port Colborne Elevator, \$819.46.

A condensed balance sheet as at December 31, 1946, and operating statement of the National Harbours Board for the calendar year 1946, with relevant comments is included as an Appendix to this Section (see page Z-80).

GOVERNMENT-OWNED ENTERPRISES

DEFICITS

Prince Edward Island Car Ferry and Terminals

Vote 469 (and Vote 681, Further Supplementary Estimates) Amount required to provide for the payment during the fiscal year 1946-47 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1946.....			887,964 25
Expenditures			<u>\$ 887,964 25</u>

Canadian National Railways

Vote 682 Amount required to provide for the payment during the fiscal year 1946-47 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company, to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the Auditors of the National Company) arising in the calendar year 1946, but not including amounts charged to Proprietor's Equity of the National Railway System as defined in Chapter twenty-two of the Statutes of Canada, 1937:

Canadian National Railways, exclusive of Eastern Lines.....	1,300,020 24	
Eastern Lines.....	7,661,550 25	
		8,961,570 49
Expenditures		<u>\$8,961,570 49</u>

National Harbours Board

Vote 470 (and Vote 683, Further Supplementary Estimates) To provide for payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficit (exclusive of interest on Dominion Government advances and depreciation on capital structures) arising in the calendar year 1946 in the operation of the following harbours:

Quebec	13,951 44	
Churchill	100,650 11	
		114,601 55
Expenditures	\$	<u>114,601 55</u>

Vote 471 Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge.....

Expenditures	\$	<u>423,850 00</u>
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Under authority of P.C. 4206 of October 11, 1946, a sum of \$423,850 was advanced for the payment of interest due May 1 and November 1, 1946 on the \$19,000,000 bond issue, which was guaranteed by His Majesty, of the Harbour Commissioners of Montreal in respect of the Jacques Cartier Bridge. It is directed in the Order in Council that the Minister of Finance shall take over coupons of a like face amount so that His Majesty may, in accordance with the provisions of sub-clause 9 of clause 55 of the Mortgage Deed of Trust securing the bond issue, become subrogated to all the rights to which the bond holders are entitled prior to payment by His Majesty under the guarantee.

DEMOBILIZATION AND RECONVERSION

Vote 618 (and Vote 944, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	60,700 00	59,650 00	56,038 28
Other Pay-list Items	1,100 00	1,100 00	490 84
Printing and Stationery	1,500 00	1,500 00	623 90
Travelling Expenses	1,500 00	1,900 00	1,644 23
Living Allowances	1,800 00	2,450 00	2,225 00
	<u>\$ 66,600 00</u>	<u>\$ 66,600 00</u>	<u>\$ 61,022 25</u>

As of March 31, 1947, there were 34 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: J. I. Coll, \$2,880; W. E. Cosgrove, \$2,400; W. C. Gillam, \$2,400; J. E. McDowell, \$2,400.

The Canadian National Railways were reimbursed by the Government for the salaries of certain employees on loan to the Department, including: A. B. Hopper, \$4,336.08; W. R. Leavitt, \$4,365.72.

Vote 619 (and Vote 945, Supplementary Estimates) Transport Controller's Office

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	49,700 00	49,700 00	42,233 77
Other Pay-list Items	300 00	300 00	272 62
Material, Supplies and Equipment	2,000 00	2,000 00	
Telegrams and Telephones	6,000 00	6,000 00	5,413 12
A Travelling Expenses	6,500 00	6,500 00	4,411 43
Sundries, including Printing and Stationery, Postage, Express and Miscellaneous	2,000 00	2,000 00	738 82
	<u>\$ 66,500 00</u>	<u>\$ 66,500 00</u>	<u>\$ 53,069 76</u>

This vote is to provide for the continuance, on a sharply reduced basis, of certain activities and for the retention of a local office to complete the closing of this service.

As of March 31, 1947, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: G. Dube, \$2,640 (Apr. 11); E. F. E. Kirchner, \$3,600 (May 22); C. T. Truscott, \$2,400 (Mar. 31).

Certain officers employed in the Transport Controller's Office are on loan from various companies. The companies pay their salaries and are reimbursed by the Government. The following payments to companies were made: Canadian Banana Co., \$3,090; Canadian National Railways, \$7,570.72; Canadian Pacific Railway Co., \$7,094.92.

The officers loaned by the companies include: B. S. Liberty, \$5,320.20; D. H. Potts, \$3,179.28; J. J. B. Renaud, \$2,945.64; T. M. Stitt, \$3,090.

A Travelling expenses of \$300 or over were paid to: E. F. Kirchner, \$341.26; W. Knightley (included under Vote 391); B. S. Liberty, \$564.03; J. B. Renaud, \$706.75.

Vote 629 (and (a) Vote 946, Supplementary Estimates; (b) Vote 692, Further Supplementary Estimates) To provide for facilities and operations under the administration of the Director of Merchant Seamen, to authorize assistance to Merchant Seamen in taking courses of vocational or technical training for the purpose of advancement in the Merchant Navy under regulations to be approved by the Governor General in Council and to authorize payment to the Unemployment Insurance Fund of contributions to cover certain Merchant Seamen entitled to the benefit of Part IV of the Unemployment Insurance Act, 1946, under regulations approved by the Governor in Council

	Estimates	Allotments	Expenditures
Headquarters Administration—			
Temporary Assistance (including Cost of Living Bonus) ...	78,300 00	78,300 00	55,630 38
Other Pay-list Items	600 00	600 00	309 61
Travelling Expenses	6,000 00	6,000 00	3,492 52
Sundries	20,400 00	20,400 00	4,863 05
A Operation of Manning Pools and Training Schools	1,727,600 00	347,101 00	500,272 47
Expenses of London, England, Office	50,400 00	50,400 00	15,449 42
Grants to Seamen's Institutes and Navigation Schools	1,200 00	1,200 00	1,200 00
B Authorized Benefits to Merchant Seamen—			
War Service Bonus	900,000 00	900,000 00	401,750 16
Special Bonus at end of war	2,062,500 00	2,062,500 00	827,480 79
Pay for Leave earned under Manning Pool Agreements	650,000 00	648,000 00	25,643 77
Reduced Transportation	250,000 00	250,000 00	21,511 26
Special Payments for Sickness or Injury	5,000 00	14,000 00	11,689 86
Repatriation of United Kingdom Seamen	25,000 00	25,000 00	5,828 74
Technical Training for Seamen	100,001 00	100,001 00	20,341 91
C Payment to Unemployment Insurance Fund	1 00	873,500 00	873,500 00
	<u>\$5,877,002 00</u>	<u>\$5,877,002 00</u>	<u>\$2,768,963 94</u>

This vote was provided for the continued operation of this service in the completion of demobilization, the winding up of war activities and payments of authorized benefits. (For details, see 1946 Public Accounts pp. Z-44-45).

As of March 31, 1947, there were 21 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: E. H. Cameron, \$5,000 (Sept. 16); W. B. Coyle, \$1,200; J. L. Dunn, \$4,200; L. F. Fenton, \$3,120 (Feb. 22); H. Gaine, \$3,600 (Sept. 4); L. M. Goddard, \$3,600 (Sept. 19); W. T. Hand, \$3,300 (Sept. 5); T. B. Jellicoe, \$1,200 (Jan. 30); G. L. C. Johnson, \$6,000; C. T. Keevil, \$2,400; J. MacCourt, \$3,780 (Feb. 13); J. L. MacKinnon, \$2,400 (Dec. 18); J. E. M. Matheson, \$1,200 (Feb. 15); C. L. Miles, \$3,600 (Dec. 1); J. S. O'Neale, \$3,000; J. S. Rigby, \$3,359.16 (Oct. 10).

Travelling expenses of \$300 or over were paid to: E. H. Cameron, \$400.75†; M. Donkin, \$722.75; L. F. Fenton, \$484.19; J. H. Hill, \$398.36†; G. L. C. Johnson, \$3,115.35†; T. Wilson, \$483.40.

†These items include amounts charged as follows: Vote 628, \$140.90; Vote 631, \$133.45; Department of Labour, Vote 112, \$912.86.

The services of the remaining officials, who were on loan to the Merchant Seamen Branch from various companies, with the Government reimbursing the companies for their salaries, were discontinued during the current fiscal year.

A A distribution of expenditures follows: Headquarters—Administration, \$21,409.98; Halifax Manning Pool, \$69,740.20; Saint John Manning Pool, \$44,233.28; Montreal Manning Pool, \$200,184.37; Vancouver Manning Pool, \$128,779.98; St. Margaret's Sea Training School, Hubbards, N.S., \$21,948.34; Prescott Marine Engineering School, \$11,657.32; Training courses for wireless operators, \$2,319.

The Manning Pools were closed on July 31, 1946, St. Margaret's Sea Training School on August 31, 1946, and Prescott Marine Engineering School on March 31, 1947.

B Expenditures represent payments to, or on behalf of, seamen who signed Manning Pool Agreements as described in detail in Public Accounts, 1946. The final date for the filing of applications for the Special Bonus was March 31, 1947.

Delay in the filing of applications for benefits is due to the fact that merchant seamen may be absent from Canada for long periods.

C Merchant seamen to whom the War Service bonus and Special bonus is payable were included as veterans in the provisions of Part IV of the Unemployment Insurance Act, c. 46, 1940, as amended. As it was found impossible to determine the amount of the combined contributions which should have been made by the employers and the employees for the employees' periods of service after June 30, 1941, P.C. 249 4317 of October 18, 1946, authorized a payment of \$873,500, which had been determined in accordance with Section 13 of the Contribution Regulations made under the Act.

Suppliers receiving \$5,000 or over: Canada Packers Ltd., \$11,007.55; Canadian National Railways, \$21,166.91; Canadian Pacific Railway Co., \$67,659.74; Canadian Pacific Steamships, Ltd., \$5,162.85; Cunard White Star, Ltd., Montreal, Quebec, \$5,512.40.

Vote 621 (and Vote 947, Supplementary Estimates) To provide for the purchase, leasing or otherwise acquiring properties required in Canada by the United States Government, subject to the approval of the Governor in Council and for repayment to the Canadian National Railways of the salaries and expenses of Canadian National Railways personnel engaged in acquiring the said properties.			
Expenditures			220,000 00
			194,743 52

Suppliers receiving \$5,000 or over: Canadian National Railways, \$171,532.02; City of Edmonton, \$5,124.65.

MARINE SERVICE

Vote 622 Nautical Services—To provide for additional staff and expenses, including Advisory Boards, Ship Licensing Committee and Miscellaneous Nautical Services

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus) ...	61,015 00	61,015 00	53,166 07
Other Pay-list Items	900 00	900 00	453 29
Printing and Stationery	1,000 00	2,000 00	1,395 75
A Travelling Expenses	4,500 00	4,500 00	1,393 14
Grants for Life Saving	1,000 00	1,000 00	170 00
Repatriation of Canadian Merchant Seamen ex-prisoners of war	30,000 00	29,050 00	15 58
Sundries	7,500 00	6,500 00	3,936 25
Expenses re Delivery of C.G.S. <i>Montcalm</i> to Russia		950 00	832 98
	\$ 105,915 00	\$ 105,915 00	\$ 61,363 06

As of March 31, 1947, there were 35 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis follows: J. R. Elfert, \$3,600; C. Grant, \$2,400 (June 1); G. Sanders, \$2,460; H. L. Thomas, \$2,400.

A Travelling expenses of \$300 or over were paid to: G. Sanders, \$1,822.73; C. E. S. Tucker, \$875.13.

Vote 623 Nautical Services—To provide for the payment of claims for compensation to such Masters and members of the crews of ships of Canadian Registry or Licence, who as a result of enemy action or counter action taken against the same, suffer the loss of their personal effects on board their respective vessels.....	10,000 00
Expenditures	\$ 9,228 44

The following payments of \$100 or over were made: A. J. Allen, \$350; V. Anderson, \$122.50; K. Andersson, \$245; C. Atkins, \$100; J. Bruin, \$100; C. Clausen, \$175; C. Demers, \$110; V. Froude, \$110; E. Gallop, \$250; H. Gingras, \$350; T. B. Jellicoe, \$574.75; W. R. Jones, \$350; T. Kenny, \$250; E. Matrone, \$140; J. C. McCarthy, \$250; T. H. Mearns, \$350; C. Mortensen, \$245; E. Nielson, \$105; L. Ostrom, \$322.25; J. H. N. Pierce, \$250; M. S. Sponagle, \$110; R. Taylor, \$150; J. Thorpe, Jr., \$350.

Vote 948 Marine Service Steamers, including Icebreakers.....	30,015 75
Expenditures	\$ 30,015 75

Payment was made to Canadian Vickers, Ltd., being the balance due for repairs to the C.G.S. *Lady Grey*.

Vote 693 To provide for payment to the Consolidated Revenue Fund of an amount granted to Patrick Edward Myrick, under the Government Employees' Compensation Regulations (1942) Newfoundland.....	3,800 00
Expenditures	\$ 3,621 95

As the Government Employees' Compensation Act does not provide for payment of compensation on account of employees who may be killed or injured outside of Canada, it was necessary to obtain the above vote to authorize the amount of compensation granted to Patrick E. Myrick, lightkeeper at Cape Race, Newfoundland, who sustained injuries, on March 15, 1944, while on duty.

Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)—Dominion Lighthouse Depot—Prescott, Ont.—Revolving Fund.....	\$ 15,000 00
Expenditures	nil

The above transfer was authorized by Treasury Board Minute, T.302971-7B., April 9, 1946.

The Dominion Lighthouse Depot at Prescott, Ont., maintained and operated by the Marine Service of the Department of Transport, was engaged in the production of munitions of war in fulfilment of orders received from the Canadian and United Kingdom Governments.

The gross expenditures from this allotment amounted to \$39,119.63, while receipts totalled \$41,530.07, an excess of receipts over expenditures of \$2,410.44. The latter amount was transferred to Special Receipts—Miscellaneous War, Demobilization and Reconversion Revenues and represented:

Operating surplus since commencement, as adjusted (including cancellation of reserves previously set up)	2,830,937 26
Transferred to Special Receipts—Miscellaneous War Revenues in previous years	2,828,526 82
Balance, being residual operating surplus	\$ 2,410 44

RAILWAY AND STEAMSHIP SERVICES

Vote 624 To provide for the cost of degaussing all Canadian Registered Ships, as well as foreign flag vessels either seized in prize or requisitioned by the Canadian Government, that have been or may be fitted with this defensive apparatus.....			150,000 00
Expenditures	\$	5,692 34	

Vote 626 Contribution towards the reduction of freight rates on iron ore to be shipped from Steep Rock Mines Limited.....			240,000 00
Expenditures	\$	165,829 95	

This Vote is to provide for the cost of assistance to the Canadian National Railways to the extent of 20 cents per gross ton in the reduction of the freight rate between Atikokan and Port Arthur on the first 5,000,000 gross tons of ore shipped from the Steep Rock Iron Mines, subject to the Government receiving from the railway 6 cents per ton on all ore handled over the Government-owned dock at Port Arthur, such receipts to be applied towards amortization of the cost (without interest) of the facilities.

Payments of \$107,268.95 were made to the Canadian National Railways and \$58,561 was charged hereto and credited to Investments—Miscellaneous, Steep Rock Spur Line and Dock Facilities (see Open Accounts further on in this section).

Transfer from Vote 505, Miscellaneous and Unforeseen Expenses (Department of Finance)	\$	359 41
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The above transfer was authorized by Treasury Board Minute, T.311387B, September 12, 1946.

Payments were for boarding up all windows, doors, etc., of a dining hall and two bunkhouses at Saint John, N.B., which were constructed as a war measure for the accommodation of freight handlers.

GOVERNMENT EMPLOYEES' COMPENSATION

Vote 627 Administration of the Government Employees' Compensation Act

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	35,180 00	35,180 00	31,111 09
Other Pay-list Items	485 00	485 00	294 81
Travelling Expenses	1,000 00	1,000 00	346 06
Sundries	335 00	335 00	77 85
	<u>\$ 37,000 00</u>	<u>\$ 37,000 00</u>	31,830 41
Less amount recovered			31,830 41
Expenditures			nil

This vote was provided to cover the cost of administration of the Government Employees' Compensation Act applicable to employees engaged in defence projects under the jurisdiction of the Department of Reconstruction and Supply. The expenditure therefrom was recovered from the Employees' Compensation Clearing Account—Defence Projects—Department of Reconstruction and Supply (see under Open Accounts further on in this section).

As of March 31, 1947, there were 17 salaried employees being paid from this account.

AIR SERVICE

(Control and Supervision vested in the Minister of Reconstruction and Supply by Orders in Council P.C. 7995 of 19th October, 1944 and P.C. 8207 of 24th October, 1944)

Vote 950 Canadian Government Trans-Atlantic Air Service—To provide for the cost of modifications and improvements to eight "Lancaster" Bomber Aircraft to equip them for use in the Trans-Atlantic Air Service—Capital.....	1,670,000 00
Expenditures	\$1,670,000 00

Suppliers receiving \$5,000 or over: Rolls-Royce Ltd., Derby, England, \$656,500; Trans-Canada Airlines, \$661,755.69; Victory Aircraft Ltd., \$332,974.91.

Civil Aviation Division

Vote 628 (and Vote 951, Supplementary Estimates) Airways and Airports—Construction and Improvements, including Radio Facilities, Capital

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance (Including Cost of Living Bonus)	411,100 00	411,100 00	348,684 68
Other Pay-list Items	17,300 00	17,300 00	16,565 54
Sundries, including Travelling Expenses, Printing and Stationery, Telephones and Telegrams and Miscellaneous Expenses	171,600 00	171,600 00	118,966 21
Edmonton—Winnipeg Route	2,460,000 00	2,157,000 00	985,274 87
Main Route	1,828,000 00	1,329,300 00	713,595 48
Great Lakes Route	1,884,000 00	2,003,400 00	845,541 26
Mackenzie River Route, Edmonton to Yellowknife	391,000 00	391,000 00	234,687 96
Montreal—Goose Route		144,000 00	128,693 71
Malton—Windsor Route		173,000 00	151,113 85
Construction of two airfields in U.S.A. on proposed Great Lakes Route		850,000 00	158,406 95
Airfields to serve mining and other isolated localities	1,000,000 00	515,300 00	260,082 26
Civil Aviation Services—			
Field maintenance equipment at Torbay, Newfoundland	75,000 00	75,000 00	
Conversion of former Army and Construction Camps for accommodation of civilian personnel, including married quarters—North West Route Telephone Line	75,000 00	75,000 00	
Radio Aviation Services—			
Radio equipment for Dorval and Goose Airports	230,000 00	230,000 00	96,495 98
Calgary, Alberta—Relocation of the Radio Range to west of the Airport in order to lower the limit for straight-in landings, from the present 700 feet to 300 feet	45,000 00	45,000 00	1,455 01
	\$8,588,000 00	\$8,588,000 00	\$4,059,563 76

As of March 31, 1947, there were 158 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Applebaum, R. (Oct. 1) ..\$	2,580 00		Burren, N.H.	2,580 00	
Archer, J. E.	3,000 00*	\$ 716 85†	Chaffey, T. H.	2,400 00	
Armstrong, E. F.	3,000 00	1,791 25†	Clarke, A.	2,400 00	
Bell, R. C.	3,000 00*	680 86†	Connolly, H. J.	3,900 00	
Bemister, A. E.	3,000 00*		Crossley, W. E.	3,300 00	2,073 74†
Bering-Liisberg, H.	3,000 00*		Cuthbert, S. R.	3,000 00*	1,784 71†
Bishop, R. W.	2,480 00*		Cuthbertson, W. B.	2,820 00*	
Blackberg, A. L.	3,000 00	1,009 46†	(May 1)		
Bourne, G. C.	2,880 00		Davidson, J. R. C.	3,000 00	
Bourne, J. F. (Apr. 10) ..	2,820 00		Davies, R. L.	3,000 00	1,596 95†
Bray, J. P. (May 1)	2,700 00		Davis, F. L.	3,600 00	797 66†

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Dilworth, H. M.	3,600 00	478 85†	McArthur, N. G.	2,880 00	
Douglas, J. H.	2,640 00*	1,039 24†	McCauly, H. C.	3,000 00*	
Dowling, W. M.	2,580 00	1,187 95†	McClary, N. H.	3,600 00	1,346 42†
Egar, R. L.	3,000 00		McDiarmid, R. B.	2,580 00	319 12†
Garrett, E. J.	3,780 00*	1,790 96†	(Mar. 6)		
Gifford, F. D.	3,000 00*	599 75†	McEachern, D. J.	3,000 00*	1,955 36†
Goulet, J. R.	2,400 00		McLaughlin, W. J.	2,400 00	
Grist, S. H.	2,424 00*	1,212 85†	McLean, A. A.	2,424 00*	610 27†
Groombridge, A. E.	2,880 00	1,339 62†	Meredith, F. W.	2,700 00	
Hamersley, H. A. J.	3,300 00	1,773 73†	Miard, H. T.	3,780 00*	584 36†
Harding, W. A.	2,580 00		Mill, J. G.	3,000 00	1,273 59†
Hawkins, L. K.	3,000 00*	419 40†	Neuman, T. O. (May 1) ..	3,300 00	
Hill, G. R.	3,300 00	609 24†	Nunn, H. W. (June 8)	2,820 00*	
Hilts, I. F.	3,780 00*	2,263 35	Ostrom, J. A.	2,580 00	1,318 87†
Holohan, E. J.	3,000 00*	2,823 65†	Park, A. W.	2,400 00	
Hornsby, J. T.	3,900 00	1,964 73†	Patterson, H. W.	3,000 00*	1,109 14†
Howes, G. E.	3,000 00*	709 10†	Perkins, C. L.	2,580 00	1,266 77†
Hunter, R. J.	2,400 00		Prokopy, P. J. (Sept. 8) ..	2,820 00	827 14†
Hutchinson, D. S.	2,424 00*	423 35†	Scott, G. L.	5,000 00	609 15†
Johnson, D. S.	2,880 00	1,663 94†	Smith, A. J.	2,424 00*	454 65†
Johnson, J. S.	2,580 00	2,006 17	Somerville, A. L. H.	4,500 00	2,088 07†
Kelly, O. G.	3,300 00		Stanton, N. J.	3,000 00	1,242 40†
Kirkham, N. P.	2,400 00		Stephenson, R. J. (Jan. 2)	2,820 00*	915 29†
Knutsen, G.	3,000 00*	563 47†	Stratton, W. D. G.	3,600 00	1,059 84†
Larock, E. P.	2,400 00		Taillon, J. A.	2,424 00*	
Lawson, J.	2,424 00*	1,233 17†	Taylor, G. L.	3,000 00*	1,980 24†
Leroux, J. P.	3,000 00		Tobey, L. R. A.	2,820 00	
Lillico, A. S. B. (Apr. 13)	2,820 00*		(May 28)		
MacDougall, D. C.	3,000 00	2,338 19†	Ward, T.	5,000 00	895 93†
MacIver, S. M.	3,000 00		Watson, H. H.	2,400 00	
Markham, F. J.	2,400 00	1,914 81†	Westman, L. S.	2,400 00	1,567 36†
Marquis, A. C.	3,000 00*	1,969 84†	(Mar. 31)		
Martyn, O. W.	3,000 00*	2,310 08†	Wheeler, H. V. G.	3,000 00	1,517 35†
Mathewson, B. A.	3,000 00*	657 22†	Wilson, J.	2,820 00*	1,150 17†

†These items include amounts charged as follows: Vote 433, \$30,108.04; Vote 434, \$469.99; Vote 435, \$282.45; Vote 629, \$32.67; Vote 631, \$2.95; Vote 633, \$306.12; Vote 634, \$519.32; Vote 638, \$13.92; Department of Mines and Resources, Vote 147, \$6,107.17, Vote 152, \$887.17 and Vote 158, \$300.15; Department of National Defence, Vote 568, \$916.02.

The following employees, whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: H. Allemang, \$817.10†; A. H. Anderson, \$337.25; J. R. Armstrong*, L. Badger, \$696; E. R. Bartlett*, K. Blom*, A. N. Bourque, \$305.05†; L. P. Bourque, \$329.43†; R. C. Bowden*, T. L. Brown, \$482.52†; W. E. Burgess, \$509.80†; K. A. Byford, \$176.25; D. Cartwright, \$313.70†; S. C. Cassells, \$567.65†; G. F. Coates, \$346.50; E. F. Cooke*, H. G. Couch*, F. Cram, \$1,000.50†; W. B. Cumming, \$736.30†; A. S. Farquhar*, R. Farrell*, J. E. Fenning, \$789†; A. G. Fisher, \$458.64†; R. M. Gordon, \$496.65†; M. G. Grant*, J. Hamilton, \$668.55†; P. J. Hammill*, M. Hawkins, \$790.09†; B. Henderson, \$735.10; J. T. Holtet, \$363.55; F. James, \$1,586.10†; O. I. Johnson, \$382.65; H. P. Keith*, L. S. Keith*, S. Kennedy, \$587.35†; L. E. Kneeland, \$419.55; P. E. Labelle, \$336.93†; R. O. Loring, \$1,859.82†; W. C. MacDonald*, A. Meredith*, J. Mikitehuk, \$545.29†; W. E. Myers, \$703.15†; H. W. Newby*, J. Noble, \$559.36; T. S. O'Brien*, E. J. Okins, \$400.90; J. Pearson, \$316.35†; J. Peppin*, L. J. Porter*, A. Ripley, \$505.64†; L. J. Ross, \$360.24; C. H. Rutledge*, D. Sayer, \$488.42†; D. Segal, \$1,018.25†; C. E. Sherwood, \$765.39†; D. C. Simmie, \$922.63†; G. W. Smith*, A. Stafford, \$947.67†; W. B. Steers*, F. L. Stewart, \$1,802.09†; T. W. Tait*, C. R. Tevendale, \$311.55; W. R. C. Warren*, A. Weber, \$333.65; B. L. Wilcock*, E. B. Wilkins, \$820.60†; L. J. Wilson*, L. M. Wilson, \$691.45†; J. Wishart, \$358.65†; N. R. Zape, \$538.90; S. O. Zimmerman*.

†These items include amounts charged as follows: Vote 432, \$52.50; Vote 433, \$10,038.09; Vote 434, \$339.73; Vote 435, \$235.73; Vote 629, \$397.69; Vote 633, \$335.65; Department of Mines and Resources, Vote 147, \$1,909.57, Vote 152, \$2,401.65 and Vote 158, \$67.05; Department of National Defence, Vote 568, \$444.97.

*Included under: Vote 433; Vote 435; Vote 631; Department of Mines and Resources, Vote 152.

Contracts—Details of contracts of \$5,000 or over for construction, improvements and maintenance of works and facilities are listed below:

Contractor, Project and Location	Amount of Contract ¹	Payments 1946-47	Payments to date
Bennett & White Construction Co. Ltd., construction of drainage, Sea Island, B.C. Airport	27,493 00	9,076 10 ²	9,076 10
A. M. Berry & Co., additional development of the aerodrome at Yellowknife, N.W.T.	344,639 34 ³	344,639 34 ⁴	344,639 34 (f)
Commonwealth Construction Co., Ltd., additional development of Winnipeg Airport, Man.	459,492 50	4,185 00	4,185 00
Dibblee Construction Co., Ltd., additional development of Montreal (Dorval) Airport, Que.	309,490 33	309,490 33 ⁵	309,490 33 (f)
General Construction Co., Ltd., additional development at the Lethbridge Airport, Alta.	105,092 50	21,608 55	21,608 55
Giffin Contracting Co., construction of foundation for prefabricated Radio Range building and remote control at Sarnia, Ont.	13,395 78 ⁶	13,395 78	13,395 78 (f)
King Paving Co., Ltd., additional development of Malton Airport, Ont.	145,960 15	145,960 15	145,960 15 (f)
King Paving Co., Ltd., construction of an Airport at Gore Bay, Ont.	340,855 50	291,884 27	291,884 27
Komo Construction Co., Ltd., development of the Airport at Matane, Que.	35,785 00	25,119 00	25,119 00
Law Construction Ltd., additional development of Malton Airport, Ont.	48,286 16	4,984 19	48,286 16 (f)
Rayner Construction Ltd., development of aerodrome at Red Lake, Ont.	399,438 00	117,546 91	117,546 91
Scott Jackson Construction Ltd., development of Wiarton Airport, Ont.	417,779 00	149,670 00	149,670 00
Tomlinson Construction Co., Ltd., additional development of Saskatoon Airport, Sask.	1,164,829 28	594,341 03	594,341 03
Tomlinson Construction Co., Ltd., development of Graham Airport, Ont.	167,625 00	38,070 00	38,070 00
Western Construction and Lumber Co., Ltd., development of Laq La Biche emergency Airport, Alta.	114,240 00	7,344 00	7,344 00

(f) Including final payment.

¹Contracts were let upon unit price basis except where otherwise indicated.

²Of this amount, \$4,076.10 was paid from Vote 433.

³Cost plus 5 per cent plus \$1,000 per month management fee.

⁴Of this amount \$250,000 was paid by the Department of Mines and Resources (Vote 147).

⁵Of this amount, \$53,490.33 was paid from Vote 433.

⁶Lump sum contract.

Expenditures amounting to \$62,466.65 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Suppliers receiving \$5,000 or over: Automatic Electric Ltd. (Canada), \$14,325.94; British American Oil Co., Ltd., \$17,861.25; Cables, Conduits and Fittings, Ltd., St. Johns, Que., \$16,331.14; Canada Cement Company, Ltd., \$31,265; Canadian Bitumuls Co., Ltd., Leaseide, Ont., \$22,078.55; Canadian Bridge Co., Ltd., Walkerville, Ont., \$13,635.70; Canadian General Electric Co., Ltd., Ottawa, \$12,773.29; Canadian National Railways, \$55,204.48; Canadian Pacific Railway Co., \$219,307.98; T. Eaton Co., Ltd., \$10,517.60; Faircraft Industries Ltd., \$73,647.30; Flintkote Co. of Canada, Ltd., \$20,755.25; Ernest Howard, Saskatoon, Sask., \$19,000; Imperial Oil Ltd., \$30,770.67; Miles Transport, Egerton, Alta., \$5,435.55; North American Buildings, Ltd., Winnipeg, Man., \$16,546.40; Northern Alberta Railways Co., \$11,219.19; Northern Electric Co., Ltd., \$9,506.25; Prefabricated Homes Co., Lachute, Que., \$84,850.40; Sheck Bros., Yellowknife, N.W.T., \$5,022.50; Sicard Ltd., \$24,690; Tomlinson Construction Co., Ltd., \$28,556.78; Trans-Canada Airlines, \$383,512.78^{*}.

* Amounts included in this total are also shown under travelling expenses of employees.

Vote 629 (and Vote 952, Supplementary Estimates) Airways and Airports—Operation and Maintenance—Operation and Maintenance of Municipal and other Airports

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	139,825 00	149,825 00	146,881 70
Wages—Casual Labour	100,000 00	130,700 00	130,466 20
Other Pay-list Items	4,500 00	4,500 00	3,901 60
Printing and Stationery	1,500 00	1,500 00	1,032 50
A Travelling Expenses	4,000 00	7,000 00	5,499 94
Transportation of Persons	75,000 00	62,000 00	58,966 44
Materials, Supplies and Equipment	125,000 00	110,100 00	89,708 68
Light, Power and Water	25,500 00	31,700 00	31,624 93
Contracts and Agreements	70,000 00	30,000 00	21,991 22
Sundries	21,000 00	36,000 00	29,171 22
Subsidies to Municipalities for Maintenance of Municipal Airports		3,000 00	
	<u>\$ 566,325 00</u>	<u>\$ 566,325 00</u>	<u>\$ 519,244 43</u>

As of March 31, 1947, there were 77 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements: B. R. Allen, \$2,700; J. A. Bell, \$3,000 (Nov. 1); N. C. Boyles, \$2,880*; G. C. W. Dingwall, \$3,180*; W. G. Gillespie, \$2,580; R. A. Joberty, \$2,700*; F. V. Magar, \$2,700; W. J. J. O'Connell, \$2,880; N. C. Reynolds, \$2,400; H. S. Round, \$2,520*; R. Scott, \$2,400; W. Templeton, \$4,800.

A Travelling expenses of \$300 or over were paid to: B. R. Allen, \$2,007.19†; F. I. Banghart*; R. Dodds*; J. E. Fenning*; R. A. Joberty, \$734.14†; H. P. Johnston, \$414.80†; R. G. Martyn*; N. C. Reynolds, \$337.59; F. R. Robinson, \$405.69†; C. R. Smith, \$426†.

† These items include amounts charged as follows: Vote 433, \$137.65; Vote 434, \$2,151.10; Vote 628, \$153.30; Vote 633, \$15.70.

Included under: Vote 434, Vote 628.

Suppliers receiving \$5,000 or over: Bell Telephone Co. of Canada, \$7,330.43; Buchans Mining Co., Ltd., Buchans, Nfld., \$5,219.13; Canadian Corps of Commissionnaires, \$14,861.64; Canadian Oil Companies, Ltd., \$7,336.42; Dominion Road Machinery Co. Ltd., Goderich, Ont., \$30,817; Gray Coach Lines Ltd., Toronto, \$15,030; Imperial Oil Ltd., \$5,916.80; Industrial and Road Equipment Ltd., \$6,225.77; Sicard Ltd., Montreal, \$5,879.89; Trans-Canada Airlines, \$71,249.96*; City of Vancouver, Airport and Seaplane Harbour, \$10,358.37.

*Amounts included in this total are also shown under travelling expenses of employees.

The following is a statement of expenditures by airports: Buchans Aerodrome, \$15,995.58; Charlottetown (Sherwood) Airport, \$23,850.79; Montreal (Dorval) Airport, \$41,558.25; London Airport, \$38,361.94; Toronto (Malton) Airport, \$103,318.80; Windsor Airport, \$40,260; Fort William Airport, \$19,511.37; Winnipeg (Stevenson) Airport, \$41,965.55; Regina Airport, \$35,535.98; Saskatoon Airport, \$13,315.89; Swift Current Aerodrome, \$13,432; Vancouver (Sea Island) Airport, \$68,207.69; Calgary Airport, \$25,474.49; Edmonton Airport, \$36,882.79; Lethbridge Airport, \$22,043.70; Medicine Hat Airport, \$908.41; sundries, \$709.88.

Vote 630 (and Vote 953, Supplementary Estimates) Airways and Airports—Operation and Maintenance—Airway and Airport Traffic Control

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	359,440 00	354,440 00	350,238 70
Other Pay-list Items	8,070 00	8,070 00	6,500 59
Wages—Casual Labour	1,000 00	1,000 00	899 51
Materials, Supplies and Equipment	77,000 00	77,000 00	23,161 18
Printing and Stationery	2,000 00	7,000 00	3,864 23
A Travelling Expenses	15,000 00	15,000 00	12,857 92
Telegrams, Telephones and Long Lines	313,120 00	313,120 00	281,290 07
Installation and Revision of Equipment	2,500 00	2,500 00	896 41
Light, Power and Water	2,000 00	2,000 00	1,826 67
Sundries	3,000 00	3,000 00	931 58
	<u>\$ 783,130 00</u>	<u>\$ 783,130 00</u>	<u>\$ 682,466 86</u>

As of March 31, 1947, there were 176 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allison, A. A.	\$ 2,400 00		Kellough, W. H.	2,580 00	
Ayerst, J. W.	2,580 00	\$ 314 66†	Lenaghan, C. M.	2,580 00	892 21†
Barrette, A. J.	2,580 00		Lentsch, G. H.	2,580 00	
Barrowman, I. G.	2,580 00	300 28	Lund, H. E.	2,580 00	
Baxter, W. E.	2,580 00		Marshall, B. L.	2,580 00	
Beattie, R. D.	2,580 00		Mattern, L. R.	2,580 00	341 31
Bertrand, F. D.	2,400 00		McClure, J. W.	2,580 00	1,176 24†
Blondin, St. J.	2,400 00		McKee, G. S.	2,400 00	
Bolduc, C. E.	2,580 00		McLeod, N.	2,400 00	
Brereton, G. R.	2,580 00		Merlin, W. D.	2,400 00	
Brooker, F. R.	2,580 00	347 74	Merritt, H. R.	2,580 00	
Brother, H. D.	2,580 00		Minchuk, P.	2,400 00	
Campbell, G. F.	2,580 00	796 18	Mitchell, D. W.	2,580 00	
Cardinal, E.	2,580 00		Moore, L. L.	2,400 00	456 05
Casey, J. D.	2,400 00		Morris, O. L.	2,580 00	387 15†
Casey, P. K.	2,760 00*	487 25†	Murdock, J. J.	2,580 00	
Chadburn, W. J.	2,580 00		Neal, R. W.	2,580 00	
Challis, C. H.	2,400 00		Needham, H.	2,400 00	
Cordeau, P. A.	2,400 00		Nutter, J. R.	2,580 00	
Demeza, N. A.	2,580 00	440 84	Page, H. W.	2,580 00	
Dods, J. L.	2,400 00		Parsons, J. E.	2,580 00	
Dorcy, F. E.	2,580 00	354 56†	Pettigrew, L. G.	2,580 00	
Dorsett, D. T.	2,580 00		Porter, R. H.	2,580 00	
Ellwood, W. J.	2,400 00		Rankin, K. D.	2,400 00	
Ernst, R. C.	2,580 00		Read, C. R.	2,580 00	
Fonfara, E. A.	2,400 00		Robertson, V. S.	2,400 00	
Gardiner, M. L.	2,400 00		Robinson, D. B.	2,580 00	1,093 08
Gibb, J. G.	2,580 00		Seyler, J. A.	2,400 00	
Gilmore, P. J.	2,400 00		Shrive, F. J.	2,400 00	
Gleave, T. C.	2,400 00		Sigsworth, T. P.	2,580 00	
Grant, G. C.	2,400 00		Smith, G. L.	2,580 00	
Greig, R. A.	2,580 00		Smith, R. H.	2,580 00	
Hadfield, J. G.	2,580 00		Tarling, B. K.	2,580 00	
Harris, R. E.	2,580 00	816 08	Taylor, J. E.	2,580 00	351 54
Harvey, W. N.	2,400 00		Temple, R. J.	2,580 00	
Heaven, A. C.	2,400 00		Terrif, T. P.	2,400 00	
Holley, W. S.	2,400 00		Tibbetts, J. W.	2,580 00	
Hollingshead, F. N.	2,580 00		Wadsworth, K. R.	2,580 00	
Irons, G. E.	2,580 00		Wendell, H. E. (Feb. 11).	2,580 00	
Johnson, A. A.	2,400 00		Wood, D. H.	2,580 00	
Johnston, D. A.	2,580 00		Wood, R. D.	2,400 00	
Joubert, M. J.	2,580 00				

†These items include amounts charged as follows: Vote 432, \$261.35; Vote 433, \$30.15; Vote 435, \$110.66; Vote 636, \$338.50.

A The following employees, whose salaries were paid from other accounts received travelling expenses of \$300 or over: C. C. Bogart*; D. S. Robertson*.

*Included under: Vote 433 and Vote 434.

The greater part of materials and supplies was purchased through the Department of Transport Stores Account.

Of the direct payments, suppliers receiving \$5,000 or over: Bell Telephone Co. of Canada, \$15,272.12; British Columbia Telephone Co., \$7,705.53; Canadian National Railways, \$112,932.79; Canadian Pacific Railway Co., \$119,262.79; Dictaphone Corporation, Ltd., Toronto, \$12,788.50; New Brunswick Telephone Co., \$10,380.83.

Vote 631 (and Vote 954, Supplementary Estimates) Airways and Airports—Operation and Maintenance—Radio Aviation Services

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	1,022,960 00	962,960 00	962,936 09
Wages	22,600 00	22,600 00	19,520 37
Other Pay-list Items	21,190 00	21,190 00	17,209 09
Allowances	93,580 00	78,580 00	75,124 08
Printing and Stationery	16,700 00	16,700 00	5,788 47
A Travelling Expenses	62,125 00	67,125 00	60,505 87
Telephones, Telegrams and Remote Control	169,200 00	284,200 00	228,837 92
Materials, Supplies and Equipment	305,000 00	273,000 00	222,424 30
Light, Power and Water	12,400 00	29,400 00	29,280 78
Freight, Express and Cartage	21,450 00	29,450 00	26,900 71
Repairs to Buildings and Equipment	72,000 00	32,000 00	22,063 48
Sundries	10,795 00	12,795 00	11,123 48
	<u>\$1,830,000 00</u>	<u>\$1,830,000 00</u>	<u>\$1,681,714 64</u>

As of March 31, 1947, there were 394 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Albulet, J.	\$ 3,960 00	\$ 3,322 54†	Howey, O. T.	2,400 00	1,009 54
Allan, H. V.	3,240 00	535 53†	Jensen, M. R.	2,400 00	
Austin, R. F.	2,460 00		Johnson, G. L. (Jan. 30) ..	2,400 00	
Bentley, F. L. (Aug. 9) ..	3,000 00*		Long, L. A. (Oct. 10)	2,580 00*	669 68†
Brister, V. J. R.	2,520 00	1,908 67†	Moore, H. J.	2,460 00	
Britney, O. L.	3,180 00*	2,375 99†	Mortensen, L. W.	2,400 00	1,131 24†
Brown, E. J.	2,520 00		Myers, M. L.	2,460 00	
Brundrett, A. A.	2,460 00		Oakley, L. A. D.	2,520 00	2,179 85†
Connolly, C. G. C.	2,880 00		Quealy, O. H.	3,120 00	634 50†
Conrad, G. L.	2,640 00		Robertson, J. W. A.	2,460 00	
Dibblee, F. A.	2,580 00		Sealey, W.	2,880 00	961 88†
Dunn, H.	2,460 00		Syder, W. F. G.	2,400 00	
Fulton, R. S.	2,400 00		Thomas, C. W.	3,240 00	304 73
Harris, K. C.	2,760 00	641 50	Walker, G. E.	2,460 00	
Hill, J. H.	2,400 00	398 36†	Wall, J. G.	3,180 00*	
Hollm, E. R.	2,724 00*	1,526 56	Walsh, J. L.	2,460 00	
Hopkins, W. C.	3,240 00	536 32†	Williamson, H. J.	3,960 00	850 91†

*These items include amounts charged as follows: Vote 401, \$19.50; Vote 430, \$10.05; Vote 433, \$1,664.60; Vote 435, \$6,157.79; Vote 440, \$113.10; Vote 441, \$829.73; Vote 442, \$112; Vote 620, \$264.91; Vote 628, \$7; Vote 636, \$186.47; Vote 637, \$48.24; Vote 638, \$847.35.

The ranges of annual rates of special allowances paid to radio operators are as follows: officer in charge, \$60-\$300; isolation, \$48-\$600; living, \$360-\$1,500.

A The following employees whose salary rates were under \$2,400 on March 31, 1947, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: E. Berryman, \$349†; W. J. Brown, \$400.28†; W. R. Butler*; R. E. Clemo, \$331.34; D. Curry*; J. L. Dunn*; J. S. Dunwoody, \$457.30†; E. Fabbri, \$1,988.71; A. Ferri, \$687.68; H. A. Francis, \$620.44; R. Fuchs, \$500; S. J. Ganghar, \$113.22; H. A. Garland*; E. A. Gilbert, \$431.03; C. Hart, \$359.10; H. Heisel, \$800.31; C. D. Hume*; N. Hyde, \$852.53; W. R. Johnson, \$330.84; H. Krogen, \$368.96†; W. J. Lee, \$579.43; W. E. Macklon, \$363.70†; J. Maggio*; G. C. Marsh, \$347.50; W. R. McClary, \$470.60†; W. A. McConkey, \$971.22; K. H. McIntosh, \$309.85†; A. Meredith, \$3,166.73†; T. Nichols, \$997.50†; G. C. Postema, \$363.30; J. G. Rosenthal, \$650.98; W. S. Ryan, \$690.42; C. E. Saver, \$741.78; J. S. Semper, \$411.60†; G. C. Simmons, \$300; A. E. Steingenberger, \$327.06; E. Suttis, \$519.45†; W. Swanky, \$1,310.28†; D. T. Wilson, \$509.21; W. W. Woodruff, \$323.88; W. Wright, \$423.02†; J. S. Wychoff, \$327.80†; N. E. Young, \$778.12.

† These items include amounts charged as follows: Vote 402, \$31.96; Vote 433, \$1,545.56; Vote 435, \$1,537.33; Vote 441, \$77.80; Vote 628, \$1,714.47; Vote 632, \$241.49; Vote 633, \$162.36; Vote 634, \$178.25; Vote 636, \$110.46; Department of Mines and Resources, Vote 147, \$97.60.

* Included under Vote 435.

The greater part of materials and supplies was purchased through the Department of Transport Stores Account.

Of the direct payments, suppliers receiving \$5,000 or over: Anglo-American Telegraph Co., Montreal, \$117,155.66; L'Auto-Neige Bombardier Ltée., Valcourt, Que., \$7,680.40; British Columbia Electric, Vancouver, B.C., \$5,661.17; Burns & Co., Ltd., \$16,053.48; Canada Packers Ltd., \$7,659.14; Canadian National Railways, \$6,805.44; Canadian Pacific Airlines Ltd., \$23,094.64*; W. H. Cooper, Ltd., Edmonton, \$5,440.45; Imperial Oil Ltd., \$27,274.73; Kelly, Douglas & Co., Ltd., \$7,260.54; James Kelly Ltd., North Sydney, \$6,118.27; MacDonald Consolidated Ltd., Edmonton, \$5,175.95; Trans-Canada Airlines, \$101,538.15*; Wilsil Ltd., Montreal, \$5,224.99; H. C. Sim, Buchans, Nfld., \$24,345.01.

* Amounts included in these totals are also shown under travelling expenses of employees.

Expenditure amounting to \$14,612.38 represented the acquisition of Surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Vote 632 (and Vote 955, Supplementary Estimates) Airways and Airports—Operation and Maintenance—Meteorological Aviation Services

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	721,285 00	721,285 00	718,700 30
Other Pay-list Items	102,860 00	102,860 00	89,676 82
Telegrams and Telephones	19,000 00	19,000 00	17,876 77
Printing and Stationery	37,500 00	37,500 00	26,880 97
A Travelling Expenses	30,900 00	30,900 00	30,012 58
Materials and Supplies	72,000 00	72,000 00	63,931 52
Freight Express and Cartage	11,000 00	11,000 00	10,975 95
Teletype	207,200 00	207,200 00	201,660 57
Construction	22,400 00	22,400 00	13,123 43
Sundries	4,130 00	4,130 00	3,644 67
	<u>\$1,228,275 00</u>	<u>\$1,228,275 00</u>	<u>\$1,176,483 58</u>

As of March 31, 1947, there were 356 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Barks, E. A.	\$ 3,240 00		Ellis, E. N.	3,240 00	
Baynton, H. W.	3,240 00		Gautier, T. E.	2,760 00*	
Beirnes, V. G.	2,940 00		(Aug. 20)		
Belhouse, H. C.	3,240 00		Gibb, A. A. (Sept. 22) .	3,240 00*	
Bindon, H. H.	3,240 00		Goodbrand, C. G.	3,240 00	
Boville, B. W.	3,240 00		Gordon, S. V. A.	3,240 00	
Bridgman, R. H.	2,940 00		Graham, R. C.	3,240 00	
Brown, G. B.	3,240 00		Gutzman, W. L.	3,240 00	
Buckler, S. J.	3,240 00		Harry, K. F.	3,240 00	
Buckthought, K.	3,240 00		Henderson, J.	3,240 00	
Campbell, L. T.	3,240 00		Hillgartner, L. A.	3,240 00	
Chadburn, H. E.	3,240 00	\$ 424 54†	Hoddinott, W. A.	2,940 00	
Chapman, D. G.	3,240 00*	555 64	Holland, J. D.	3,240 00	
(Aug. 12)			Hone, A. L.	2,400 00	
Clarke, A. P. W.	2,760 00*		Hoover, A. A.	3,240 00	
(Apr. 23)			Hutchon, H. M.	3,240 00	439 45†
Clarke, G. W.	2,760 00*		Jackson, A. W.	3,240 00	
(Aug. 24)			Jackson, T. H. G.	3,240 00	
Cross, C. M.	3,240 00		Johns, P.	3,240 00	
Cudbird, B. S. D.	2,940 00	422 71†	Johnston, E. A.	3,240 00	416 55
Currie, D. B.	3,240 00		Kendall, G. R.	3,240 00	313 65†
Delisle, S. E.	2,940 00		Kirk, J. H.	2,400 00	
Dewar, S. W.	3,240 00		Knox, J. L.	3,240 00	
Douglas, R. H.	3,240 00		Lamont, A. H.	2,880 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Legg, G. H.	3,240 00		Munn, R. E.	3,240 00	
Lenahan, J. A.	3,240 00	454 31	Muttitt, G. H.	3,240 00	
Longley, R. W.	3,240 00	380 13†	Page, D. E.	3,240 00	
Lowe, A. B.	3,240 00		Pow, P. E.	2,400 00	
Mason, A. H.	3,240 00	473 53†	Power, B. A.	3,240 00	
McCormick, D. G.	2,940 00		Richards, T. L.	3,240 00	388 58
McKenzie, R. C.	2,940 00	1,638 38†	Smith, D. H.	3,480 00	
McKerricher, D. A.	2,760 00	332 36†	Sutherland, C. H.	3,240 00	
(Sept. 15)			Thompson, C. E.	3,240 00	
McTaggart-Cowan, P. D.	5,400 00	1,932 09†	Walker, E. R.	3,240 00	
McWilliams, R. W.	2,760 00*		Wilson, J. R. (Aug. 25) .	2,760 00*	
(July 16)			Wright, J. B.	3,240 00	
Miller, J. R.	3,240 00	323 50			

† These items include amounts charged as follows: Vote 433, \$50.73; Vote 436, \$1,354.19; Vote 438, \$601.85; Vote 616, \$1,071.93; Vote 636, \$1,325.24.

A The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: V. N. Ayers, \$309.24; V. D. Draganusk, \$353.96; W. A. Hockin, \$111.26†; H. S. Keady-side*, J. R. Lauder*, M. F. Mason, \$119.69; J. D. McNeice, \$379.81†; A. R. Shaw, \$306.56†; D. F. A. Slater*, W. K. Sly*; J. R. Taylor, \$394.50†; A. E. Teskey, \$321.77†; D. Wright*.

† These items include amounts charged as follows: Vote 438, \$394.50; Vote 632, \$1,355.55; Vote 636, \$1,176.77.

* Included under: Vote 436, Vote 438, Vote 636, and Department of National Defence, Vote 568.

A lump sum and unit price contract at an estimated cost of \$16,000 was awarded to F. F. Dubeau for foundations of 5 dwellings at Kapuskasing, Ont. Progress payments amounted to \$12,535.43.

Suppliers receiving \$5,000 or over: Canadian National Railways, \$150,457.61; Canadian Pacific Railway Co., \$34,712.72; T. Eaton Co., Ltd., \$33,374.52.

Vote 633 (and Vote 956, Supplementary Estimates) Care, Operation and Maintenance of Royal Canadian Air Force airfields transferred to the Department of Transport

	Estimates	Allotments	Expenditures
Main Aerodromes	460,000 00	495,200 00	495,200 00
Relief Aerodromes	90,000 00	73,200 00	72,992 93
Relief Fields	25,000 00	6,600 00	6,547 11
	<u>\$ 575,000 00</u>	<u>\$ 575,000 00</u>	<u>\$ 574,740 04</u>

As of March 31, 1947, there were 129 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows: P. E. Boileau, \$2,880; J. F. Corish, \$2,400 (July 1); A. Guyot, \$2,880; A. J. Knowland, \$2,880; W. Manstan, \$2,400; F. M. Milley, \$2,700; N. A. Power, \$2,580; P. A. Smith, \$2,580; W. T. Wrathall, \$2,880.

Travelling expenses of \$300 or over were paid to: T. L. Brown*; J. H. Douglas*; G. Gibson, \$1,308.60†; J. Konzuk, \$887.31†; O. Saint Jacques*; W. T. Wrathall, \$880.88.

† These items include amounts charged as follows: Vote 433, \$744.65; Vote 628, \$54; Vote 631, \$62.18; Vote 634, \$202.80; Vote 636, \$210.83; Department of Mines and Resources, Vote 147, \$92; Department of National Defence, Vote 568, \$509.95.

* Included under: Vote 433, Vote 628.

Suppliers receiving \$5,000 or over: L. E. Baker & Co., Ltd., Yarmouth, N.S., \$5,452.11; Beaudet & Cie, Ltée, Mont Joli, Que., \$5,827.11; Cashin & Co., Ltd., St. John's, Nfld., \$8,610; Alfred Giroux, Quebec, Que., \$6,020.89; Imperial Oil Ltd., \$52,668.16; McColi-Frontenac Oil Co., Ltd., \$6,083.81; Saskatchewan Power Commission, \$9,252.09; Shell Oil Co., Ltd., \$20,729.45; Sicard Ltd., Montreal, \$5,605.90.

Expenditures of \$5,000 or over were made at the following airports:

Newfoundland	
Torbay	\$ 69,622 66
Nova Scotia	
Sydney	41,137 32
Yarmouth	22,125 78
New Brunswick	
Pennfield Ridge	7,251 85
Quebec	
Cartierville	30,952 11
Mont Joli	21,645 27
Quebec	60,341 11
Seven Islands	44,657 11
Saguenay	56,338 95
Saskatchewan	
Dafoe	6,446 51
North Battleford	10,141 02
British Columbia	
Dog Creek	10,556 40
Port Hardy	46,612 39
Prince George	39,470 91
Sandspit	10,181 63
Smithers	16,840 41
Terrace	6,226 53

Vote 634 Mackenzie River Route—Operation, Maintenance and Acquisition of equipment

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	29,360 00	50,820 00	29,762 20
Wages—Casual Labour	70,000 00	100,000 00	54,998 98
Other Pay-list Items		9,180 00	6,197 64
Materials, Supplies and Equipment	58,940 00	158,940 00	89,145 89
A Travelling Expenses	7,700 00	27,060 00	17,078 62
Acquisition of Equipment and Supplies	321,700 00	121,700 00	
Sundries	40,000 00	60,000 00	42,925 81
	<u>\$ 527,700 00</u>	<u>\$ 527,700 00</u>	<u>\$ 240,109 14</u>

As of March 31, 1947, there were 27 salaried employees being paid from this account. L. M. Stevenson was receiving a salary at an annual rate of \$2,400 at date of separation (Apr. 25).

A Travelling expenses of \$300 or over were paid to: L. Amens, \$356.50; A. Arychuk, \$536.87; D. A. Baneroff, \$380.70; J. Feica, \$353.26; J. Greba, \$766.56; A. A. Haines*, C. Hiebert, \$397.43; J. D. Hunter*; H. Isakson, \$323.90; H. Johannes, \$391.91; G. Knutsen*; W. Lance, \$477.81; A. MaConnachie, \$412.65; T. McGaffin, \$402.50; A. Thurber, \$449.36; G. Westwick, \$347.50; N. T. Wincherauk, \$525.14.

*Included under: Vote 433, Vote 434, Vote 628.

Suppliers receiving \$5,000 or over: Burns & Co., Ltd., \$10,441; Canadian Pacific Airlines Ltd., \$41,453.76*; Imperial Oil Ltd., \$31,193.28; Merco Wholesale Ltd., Edmonton, Alta., \$12,242.13; Northern Transportation Co., Ltd., \$7,706.42; Union Tractor & Equipment Co., Ltd., \$8,347.34.

*Amounts included in this total are also shown under travelling expenses of employees.

Vote 635 (and Vote 957, Supplementary Estimates) North East (Crimson) Staging Route—Maintenance of Airfields

	Estimates	Allotments	Expenditures
Temporary Assistance and Wages (including Cost of Living Bonus)	67,640 00	52,640 00	23,700 12
Other Pay-list Items	5,360 00	5,360 00	2,010 79
Materials, Supplies and Equipment	15,000 00	30,000 00	15,297 57
Travelling Expenses	2,000 00	2,000 00	1,330 37
Sundries	15,000 00	15,000 00	7,316 41
	<u>\$ 105,000 00</u>	<u>\$ 105,000 00</u>	<u>\$ 49,655 26</u>

As of March 31, 1947, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over at dates of separation (shown in parentheses) follows: G. L. McMillan, \$2,580 (June 22); W. A. Saunders, \$2,760 (Oct. 16).

Meteorological Division

Vote 636 (and Vote 958, Supplementary Estimates) Meteorological Service

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	493,385 00	483,985 00	458,721 88
Other Pay-list Items	32,700 00	26,900 00	18,483 81
Allowances	25,000 00	40,200 00	36,341 27
Weather Observer Contracts	22,410 00	22,410 00	19,327 79
Telegrams and Telephones	34,000 00	34,000 00	26,622 38
Printing and Stationery	10,900 00	20,900 00	15,949 89
A Travelling Expenses	47,000 00	58,000 00	48,591 56
Materials, Supplies and Equipment	210,000 00	260,000 00	159,060 05
Freight, Express and Cartage	178,200 00	122,200 00	103,540 31
Construction	57,500 00	57,500 00	11,173 22
Sundries	37,130 00	22,130 00	14,801 79
	<u>\$1,148,225 00</u>	<u>\$1,148,225 00</u>	<u>\$ 912,613 95</u>

As of March 31, 1947, there were 332 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Brun, P. R.	\$ 3,240 00		Longfield, H. R. (Jan. 26)	2,580 00	
Campbell, N. K. (Aug. 20)	2,400 00*		Mahaffy, F. R.	2,940 00	
Chapman, G. M.	2,580 00*		Markham, J. E.	3,240 00	365 58
Clodman, J.	2,940 00		Mathieson, J. R.	2,940 00	337 05†
Clydsdale, I. A.	2,580 00	\$ 482 32	McCabe, H. J.	2,580 00	
Cooke, L. A.	3,240 00		McCallum, J. A.	2,940 00	
Courtney, J. L.	2,580 00	445 44†	McMullen, D. N.	3,240 00	
Dobson, J.	3,240 00		McQuarrie, A. F.	2,940 00	
Foster, L. B.	2,940 00		Miceli, A. M.	2,580 00	
Fowler, J. R.	2,940 00	389 08†	Milne, T.	2,484 00*	
Ganong, W. F.	3,240 00		Patterson, D. E. (June 19)	2,400 00	
Gillis, J. J.	2,580 00	741 65	Rankin, R. R.	2,580 00	
Griffith, W. I.	2,580 00		Sly, W. K.	2,940 00	716 75†
Gutierrez, W. L.	3,240 00	376 49	Smith, W. R.	2,580 00	1,049 41†
Halina, W.	2,940 00		Sobiski, L. J.	2,580 00	
Hamilton, E. J. A.	2,940 00	337 37†	Stewart, W. E.	2,580 00	534 46
Hamilton, J. R.	2,580 00		Turner, J. A.	3,240 00	
Harris, G. S.	2,580 00	354 21	Tyner, R. V.	3,240 00	
Hignell, K. A.	2,580 00		Ubertino, D. J. (Nov. 21)	2,580 00	
Hunter, H. I.	2,940 00		Whelan, J. L. (Sept. 17)	2,580 00	
Keenlyside, H. S.	3,240 00	634 85†	Wilkinson, J. B. (July 23)	2,760 00	
Korven, K. M.	2,640 00		Wright, A. B.	3,240 00	
Lebel, J. E. (Sept. 19)....	2,400 00	409 65	Wright, G. A.	2,580 00	

†These items include amounts charged as follows: Vote 436, \$164.70; Vote 438, \$389.08; Vote 631, \$29.50; Vote 632, \$1,191.80; Department of National Defence, Vote 568, \$142.10.

A The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: G. L. Clendenning*; P. Chorney, \$617.77†; D. E. DeBow, \$405.97; F. L. Dorey*; J. L. Dunn*; L. Glover, \$610.18†; W. M. Griffith, \$449.25; H. W. Halbert*; A. N. Harrington, \$632; W. A. Hockin*; C. E. Jordan, \$390.30; E. Keightley, \$328.45; L. H. Leighton, \$400; W. H. Mackie*; D. A. McKerricher*; J. A. McPherson*; P. D. McTaggart-Cowan*; J. Patterson*; E. M. E. Reid, \$427.28; C. F. Rowe, \$365.88†; A. R. Shaw*; W. A. Smith, \$381.35; A. W. Sparks, \$332.12; D. Stanton, \$329.03; G. D. Stapley, \$1,033; W. W. Stewart*; A. Thompson*.

†These items include amounts charged as follows: Vote 438, \$66.05; Vote 632, \$349.63.

*Included under: Vote 435, Vote 436, Vote 438, Vote 630, Vote 632, Department of National Defence, Vote 568.

The greater part of materials and supplies was purchased through the Department of Transport Stores Account.

Of the direct payments, suppliers receiving \$5,000 or over: Aluminum Co. of Canada, Ltd., Montreal, \$12,326.62; B. C. Welding Sales & Equipment Co. Ltd., Armstrong, B.C., \$6,625.22; Canadian National Railways, \$24,003.25; Canadian Pacific Airlines Ltd., \$33,947.50*; T. Eaton Co., Ltd., \$6,917.32; Imperial Oil Ltd., \$3,371.17; Sangamo Ltd., Leaside, Ont., \$26,645.93; Stromberg-Carlson Co., Ltd., Toronto, \$14,072.67.

*Amounts included in this total are also shown under travelling expenses of employees.

Expenditure amounting to \$12,551.92 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Radio Division

Vote 637 Administration of the Radiotelegraph Act and Regulations

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus)	106,900 00	110,400 00	105,052 60
Allowances	6,400 00	6,900 00	6,624 73
Other Pay-list Items	1,710 00	1,710 00	1,673 88
Materials and Supplies	50,000 00	50,000 00	25,632 87
Printing and Stationery	1,000 00	1,000 00	397 67
A Travelling Expenses	16,000 00	17,000 00	16,160 69
Telegrams and Telephones	2,000 00	2,000 00	1,441 44
Freight, Express and Cartage	9,700 00	9,700 00	859 10
Contracts	19,700 00	14,700 00	2,635 41
Sundries	10,000 00	10,000 00	7,132 41
	<u>\$ 223,410 00</u>	<u>\$ 223,410 00</u>	<u>\$ 167,610 80</u>

As of March 31, 1947, there were 53 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. W. J. Baker, \$2,460; A. Birnie, \$2,520; H. R. Bridger, \$2,460; R. A. Dunlop, \$2,580*; G. B. Gard, \$2,640; S. I. Gold, \$2,460; J. W. Gray, \$2,400; T. C. Wylie, \$2,640.

A Travelling expenses of \$300 or over were paid to: H. R. Bridger, \$401.80; C. W. Custance, \$425.85; E. C. Devlin, \$320.65; R. A. Dunlop, \$373.50; R. G. Ervin, \$504.85†; J. W. Gray, \$401.55†; L. I. Greenwood*, \$754.99; E. R. Shea*; E. K. Stein*; V. Venier*.

† These items include amounts charged as follows: Vote 401, \$448.20; Vote 435, \$528.94; Vote 441, \$37.05; Vote 442, \$401.55; Vote 638, \$19.60.

* Included under Vote 435.

The Canadian Marconi Co. Ltd., received \$7,661.82.

Vote 638 Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations—Operation and Maintenance

	Estimates	Allotments	Expenditures
Temporary Assistance (including Cost of Living Bonus) ...	101,875 00	101,875 00	95,665 53
Wages	2,000 00	2,000 00	870 65
Overtime	500 00		
Allowances	10,500 00	13,500 00	13,347 70
Other Pay-list Items	4,815 00	5,315 00	3,315 02
Materials and Supplies	30,000 00	37,775 00	35,518 00
Printing and Stationery	275 00		
A Travelling Expenses	3,000 00	4,225 00	4,158 52
Telegrams and Telephones	600 00		
Repairs to Buildings and Equipment	5,000 00	5,000 00	2,932 13
Freight, Express and Cartage	1,000 00	1,500 00	1,259 50
Construction	64,000 00	51,500 00	38,295 51
Sundries	3,000 00	3,875 00	3,494 92
	<u>\$ 226,565 00</u>	<u>\$ 226,565 00</u>	<u>\$ 198,857 48</u>

As of March 31, 1947, there were 35 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement: E. W. Gauthier, \$2,640; S. E. Hill, \$2,400; F. R. Hughes, \$2,880; J. S. B. Monday, \$2,784*; L. P. Thurber, \$2,460.

A Travelling expenses of \$300 or over were paid to: V. J. R. Brister*; F. R. Hughes, \$347.28†; C. R. Lake*; P. E. Lake, \$358.33†; W. J. Standing, \$337.72†.

* These items include amounts charged as follows: Vote 440, \$526.03; Vote 441, \$318.28; Vote 442, \$141.97; Vote 637, \$14.

* Included under: Vote 441, Vote 631.

Suppliers receiving \$5,000 or over: Canadian Marconi Co., \$11,226.17; Ontario Hughes-Owens Co. Ltd, Ottawa, \$6,669.70; Prefabricated Homes Co., Lachute, Que., \$10,200.

GENERAL

NATIONAL HARBOURS BOARD

Vote 959 (and Vote 694, Further Supplementary Estimates) Halifax Harbour—	
Reconstruction of Immigration Quarters in Shed 21.....	114,000 00
Expenditures	\$ 113,549 51

A contract was awarded to the Diamond Construction Company, Limited for the reconstruction of the interior of Shed 21. The amount of the contract was \$261,942.67. Payments in the current year, which included the final payment, were \$104,642.47.

A contract was awarded to the Atlas Construction Company, Limited, for the reconstruction of the exterior of Shed 21. The amount of the contract was \$61,749.06. A final payment of \$408.63 was made in the current year.

The balance of the expenditure, \$8,498.41, was for engineering, labour and material supplied by the Board.

Vote 960 Halifax Harbour—Operation and Maintenance of Fire Tug <i>Rouille</i>.....	51,775 00
Expenditures	\$ 51,775 00

J. P. Porter and Sons, Limited, received \$13,765.81 for rent, and \$38,009.19 was expended for operation and maintenance expenses of the *Rouille*.

ADJUSTING ENTRIES

Write-Down of Non-Active Assets

Canadian National Railways Securities Trust Stock—Canadian National Railways Capital	
Revision Act, c. 22, 1937	\$1,307,952 35

The book value of the capital stock of Canadian National Railways Securities Trust was reduced during the year by \$1,307,952.35 due to capital loss on the retirement of rolling stock equipment during the calendar year 1946.

Expenditures for other Departments

Services were rendered and work performed for other Departments by the Department of Transport, the expenditures for which were charged to the appropriations of such departments in the amounts indicated below:

Department	Expenditures
Fisheries	4,396 70
Mines and Resources	477,454 77
National Defence	1,100,220 42
National Health and Welfare	16,181 55
Public Works	5,452 94
Reconstruction and Supply	79,129 32
Royal Canadian Mounted Police	3,045 00
Total.....	\$1,685,880 70

Non-Cash Adjusting Entries

Entries under this heading relate to inter-departmental settlement in respect of war production costs, payment for which had been made in previous years. The purpose of the entries was to enable the departments concerned to clear their relevant records.

The following table shows the accounts affected thereby:

	Debit	Credit
Department of Transport—		
Dominion Lighthouse Depot, Prescott, Ont.—Revolving Fund.....	2,750 00	
Cost of I. R. St. 6645 rings supplied.....		
Airways and Airports	2,480,412 73	
Alaska Communication System—Additional Third Circuit, \$1,839,992.70;		
Mackenzie River Project—Equipment and supplies acquired from United		
States Service Forces, \$640,420.03.....		
Department of National Defence—Naval Services		2,750 00
Department of Reconstruction and Supply		2,480,412 73
	<u>\$2,483,162 73</u>	<u>\$2,483,162 73</u>

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	365,305 15	155,940 32
Previous Years—Collectable	240,039 39	229,655 81
—Uncollectable	191,025 84	190,487 19
	<u>\$ 796,370 38</u>	<u>\$ 576,083 32</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: Atlas Trading and Shipping Reg'd., \$1,014.30; Bras d'Or Steamships Co., \$1,994.86; Canadian Terminal Steamship Co., \$1,610.56; T. Crowley, \$10,011.92; Davy Pulp and Paper Co., \$32,627.47; John Graybeil, \$1,280; Owners of the Steamer *Hall*, \$1,060.70; Owner of the Steamer *Hebron*, \$1,427.69; Riordon Pulp and Paper Co., Ltd., \$123,153.34.

Changes in Non-Active Asset Accounts

The status of the Non-Active Asset Accounts in which changes have occurred during the year due to (a) revenues or expenditures as shown previously in this section or (b) transfers between accounts, is as follows:

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
Canals—				
Chambly Canal—River Richelieu	579,915 42		200 00	579,715 42
Trent River Navigation	19,091,223 76		4,668 00	19,086,555 76
Welland Canal	27,446,471 46		69,951 00	27,376,520 46
Welland Ship Canal	130,833,966 78		4,091 20	130,829,875 58
St. Lawrence Canals	34,139,189 70		7,750 00	34,131,439 70
	<u>212,090,767 12</u>		<u>86,660 20</u>	<u>212,004 106 92</u>
Railways—				
Intercolonial Railway	110,513,902 85	633 25		110,514,536 10
Hudson Bay Railway	33,267,729 22	12,774 83		33,280,504 05
Prince Edward Island—				
Car Ferry and Terminals	5,621,280 15	442,026 48		6,063,306 63
Construction of Ice-breaker and Car				
Ferry	3,301,106 01	2,198,715 56		5,499,821 57
	<u>152,704,018 23</u>	<u>2,654,150 12</u>		<u>155,358,168 35</u>

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
Miscellaneous—				
Civil Aviation—				
Airways and Airports	14,614,994 16	5,905,449 79	2,637 91	20,517,806 04
St. Lawrence River Improvements ..	86,546,342 34	970,647 11	113 10	87,516,876 35
Canadian Government Trans-Atlantic Air Service		1,670,000 00		1,670,000 00
National Harbours Board—				
Churchill Port and Terminals	12,818,819 66		20,365 36	12,798,454 30
	113,980,156 16	8,546,096 90	23,116 37	122,503,136 69
Other—				
Canadian National (West Indies) Steamships Ltd.	5,059,960 94		1,105,164 35	3,954,796 59
Canadian National Railways Securities Trust Stock	381,711,556 78		1,307,952 35	380,403,604 43
*National Harbours Board (Loans and Advances—Non-Active)				
Chicoutimi	3,838,060 26		400 00	3,837,660 26
Churchill	10,258 98	3,562 27		13,821 25
Halifax	12,502,603 65	26,114 01		12,528,717 66
Montreal—Jacques Cartier Bridge...	6,398,181 00	423,850 00		6,822,031 00
Port Colborne		819 46		819 46
Quebec	27,765,994 73	16,256 52	9,200 00	27,773,051 25
Saint John	17,055,791 31	245,696 96		17,301,488 27
Three Rivers	3,981,083 06	1,427 41		3,982,510 47
	71,551,972 99	717,726 63	9,600 00	72,260,099 62
	\$937,098,432 22	\$ 11,917,973 65	\$ 2,532,493 27	\$946,483,912 60

*With the exception of the amount shown under Montreal—Jacques Cartier Bridge, which is comprised of advances for the payment of guaranteed interest, these advances cover capital expenditures and are fully secured by debentures and certificates of indebtedness.

OPEN ACCOUNTS

[2] Departmental Working Capital Advances

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
Department of Transport Stores Account.....	\$1,412,990 87	\$2,443,629 80	\$2,411,870 61	\$1,444,750 06

The Stores Account is operated under the authority of the Department of Transport Stores Act, c. 28, 1937, as amended. Advances are made to the Minister of Transport to enable him to acquire all materials, supplies and equipment required for the construction, renewal, maintenance or operation of the properties, works and undertakings of the Department including replenishment of stores stocks. From time to time as such stores are used in the work or undertakings of the Department, the cost of same is credited to the Stores Account concurrently with the debiting of equivalent amounts to the appropriations of the Department.

The amount of the outstanding advances may at no time exceed \$1,000,000 and the inventory of stores at the end of each fiscal year may not exceed \$1,600,000 (c. 21, 1946).

The following statement shows the inventory position:

Inventory, April 1, 1946	1,412,990 87
Purchase of materials, supplies, etc.	2,443,629 80
	<hr/> 3,856,620 67
<i>Deduct—</i>	
Value of materials and supplies issued	2,309,793 00
Credit adjustment under authority of Vote 679	102,077 61
	<hr/> 2,411,870 61
Value of stores on hand March 31, 1947	<hr/> <u>\$1,444,750 06</u>

Expenditure amounting to \$24,587.68 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Suppliers receiving \$5,000 or over: Albert & McCaffery Ltd., Prince Rupert, B.C., \$29,043.13; Algoma Steel Corporation Ltd., Sault Ste. Marie, Ont., \$5,537.98; Armeo Drainage & Metal Products of Canada, Ltd., Guelph, Ont., \$5,012.50; L. E. Baker & Co., Ltd., Yarmouth, N.S., \$5,973.99; O. Belanger & Fils, Ltée., Lachine, Que., \$7,958; Brandram-Henderson Co., Ltd., \$11,479.88; British American Oil Co., Ltd., \$24,183.27; British Columbia Forest Products Ltd., \$5,599.87; Canada Cement Co., Ltd., Montreal, Que., \$15,176.49; Canada Wire & Cable Co., Ltd., Toronto, \$5,588.32; Canadian Aircraft Instruments & Accessories Ltd., Leaside, Ont., \$5,476.50; Canadian Car & Foundry Co., Ltd., Montreal, \$7,711.16; Canadian Fairbanks-Morse Co., Ltd., \$18,283.17; Canadian Forest Products Ltd., Vancouver, \$5,541.35; Canadian General Electric Co., Ltd., Ottawa, \$45,952.05; Canadian Import Co., Ltd., Quebec, \$34,161.05; Canadian Industries Ltd., \$5,824.08; Canadian Ingersoll-Rand Co., Ltd., Montreal, \$10,077.63; Canadian Liquid Air Co., Ltd., \$10,194.21; Canadian Marconi Co., Ltd., \$28,415.99; Canadian National Carbon Co., Ltd., Toronto, \$11,235.02; Canadian National Railways, \$26,332.67; Canadian Oil Companies, Ltd., \$56,231.71; Canadian Pacific Railway Co., \$23,847.84; Consaul Hall Co. Inc., \$5,410.79; Cordage Distributors Ltd., Toronto, \$16,141.68; S. Cunard & Co., Ltd., Halifax, \$36,191.53; Daigle & Paul Ltd., Montreal, \$7,133.76; Dominion Chain Co., Ltd., Niagara Falls, Ont., \$8,037.61; Dominion Coal Co., Ltd., \$52,445.97; Dominion Government, Department of Public Printing & Stationery, \$262,096.23; Dominion Steel & Coal Corporation Ltd., \$8,153.73; Drummond, McColl & Co., Ltd., \$12,359.73; T. Eaton Co., Ltd., \$5,371.09; Thomas A. Edison, Inc., Bloomfield, N.J., \$9,070.37; Elie Coal Ltd., Montreal, \$12,068.70; Gas Accumulator Co. (Canada) Ltd., Toronto, \$6,923.24; General Coal Co., West Saint John, N.B., \$46,782.37; Glidden Co., Ltd., Toronto, \$7,650.59; Goodyear Tire & Rubber Co. of Canada, Ltd., \$11,890.39; B. Greening Wire Co., Ltd., Hamilton, \$6,005.11; C. & W. Hackett, Ship Brokers, North Sydney, N.S., \$6,879.78; Hamilton Bridge Co., Ltd., Hamilton, \$13,903.37; W. H. Hargraves, Peterborough, Ont., \$6,025.50; Howards, Ltd., Halifax, \$5,920.26; Imperial Oil Ltd., \$175,157.81; International Paints (Canada), Ltd., Montreal, \$8,085.72; Irving Oil Co., Ltd., Saint John, N.B., \$21,543.87; Lucien Lachapelle, Sorel, Que., \$82,007.41; Marine Industries Ltd., \$36,935.47; Marine Paint & Chemical Co., Ltd., Moncton, N.B., \$7,244.66; McColl-Frontenac Oil Co., Ltd., Toronto, \$14,422.04; Northern Electric Co., \$32,840.91; Ontario Hughes-Owens Co., Ltd., Ottawa, \$23,043.66; Ontario Ready Mix Concrete Ltd., Leaside, Ont., \$6,991.60; A. Pickard & Co., Ltd., Charlottetown, P.E.I., \$8,715.56; Cliff Richardson Boat Works, Meaford, Ont., \$5,945; Shell Oil Co. of Canada, Ltd., \$10,229.43; James Sheppard & Son, Reg'd., Sorel, Que., \$8,126.56; John Simon, Halifax, \$10,113.97; Sterling Rubber Co., Ltd., Guelph, Ont., \$10,989.75; Vancouver Island Coals, Ltd., Nanaimo, B.C., \$22,717.68; Victoria Foundry Co., Ltd., Ottawa, \$5,524.42; Vivian Engine Works Ltd., Vancouver, \$13,472.93; L. A. Wilmot, Toronto, \$5,177.10.

[3] Loans and Advances

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
(a) <i>To Railway and Steamship Companies—</i>				
A Canadian Government Railways— Working Capital	16,771,980 54			16,771,980 54
CANADIAN NATIONAL RAILWAYS				
B Advances, Refunding Act, 1938	80,778,594 21		3,888,564 76	76,890,029 45
B Advances, Financing and Guarantee Act, 1940—Grand Trunk Railway Debenture Stock	108,101,911 50	53,885 20		108,155,796 70
B Advances, Financing and Guarantee Act, 1941—Purchase of Securities— Non-Sterling	8,590,908 68	6,595 42	5,394 60	8,592,109 50

[3] Loans and Advances—Concluded

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
B Temporary Loan for Working Capital —The War Appropriation Act, 1941	13,906,999 71		13,906,999 71	
B Advances, The War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities	256,286,523 12	101,374 67	13 73	256,387,884 06
B Advances, Financing and Guarantee Act, 1942—Purchase of Securities..	18,272,096 10	3,940 17		18,276,036 27
B Advances, Refunding Act, 1944	122,184,000 00	23,502,000 00		145,686,000 00
B Advances, Trans-Canada Air Lines Act 1937—Purchase of Capital Stock		3,943,022 71		3,943,022 71
C Purchase of Railway Equipment Leased to Canadian National Rail- ways—				
1936 Agreement	2,585,865 45		517,173 07	2,068,692 38
1940 Agreement	9,919,683 18		9,919,683 18	
1941 Agreement	16,591,611 53		16,591,611 53	
1943 Agreement	20,301,666 81		1,561,666 68	18,740,000 13
1944 Agreement	12,162,196 69		868,728 34	11,293,468 35
1946 Agreement	13,074,341 48		871,622 76	12,202,718 72
	682,756,398 46	27,610,818 17	48,131,458 86	662,235,758 27
(c) To Sundry Government Agencies—				
NATIONAL HARBOURS BOARD				
D Montreal	60,041,167 78	222,923 09	20,917 13	60,243,173 74
D Vancouver	24,923,708 68	43,197 60	93,519 41	24,873,386 87
(d) To Provincial and Municipal Govern- ments—				
E Loan to Village of Dawson Creek, B.C.	92,060 26	11,130 74*		103,191 00
	<u>\$784,585,315 72</u>	<u>\$ 27,888,069 60</u>	<u>\$ 48,245,894 90</u>	<u>\$764,227,490 42</u>

*N.C. advance under authority of Vote 473 (\$20,000).

A Under authority of section 8 of the Canadian National Railway Capital Revision Act, 1937, the balances then standing in Public Accounts in respect of: Canadian Government Railways—Open Accounts; Canadian Government Railways—Stores Accounts; and the St. John & Quebec Railway—Open and Stores Accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of "Canadian Government Railways Working Capital". This amount is carried against the Canadian National Railways, without interest, as representing a fair approximation of the amount of C.N.R. Working Capital utilized for Canadian Government Railways purposes.

B These accounts reflect the status of, and current transactions in connection with, advances made to the Canadian National Railways for working capital purposes, purchase of outstanding securities, retirement of maturing obligations and purchase of capital stock under the authorities quoted.

C These accounts reflect the status of, and current transactions in connection with, advances made by the Government to the Canadian National Railways under terms of hire-purchase agreements.

D Generally, in connection with these accounts, there are parliamentary appropriations provided, the expenditures from which are treated as Loans and Advances through such accounts. The appropriations in the present year, and the accounting therefor, follow.

Vote 472, Advances to National Harbours Board subject to provisions of section 29 of the National Harbours Board Act to meet expenditures applicable to the calendar year 1946 on any or all of the following accounts:

	Appropriations	Expenditures
Reconstruction and Capital Expenditures—		
Montreal	373,800 00	205,453 32
Vancouver	143,000 00	25,680 58
	516,800 00	231,133 90
Less amount to be expended from Replacement Funds	116,100 00	
	<u>\$ 400,700 00</u>	<u>\$ 231,133 90</u>

In addition to the above, an amount of \$34,986.79 was transferred from the Generally-Unforeseen Item of Vote 468, listed under Government Owned Enterprises, Non-Active Accounts, to Loans and Advances, Active, and used for Capital Expenditures.

The following is a distribution of total advances:

	Montreal	Vancouver	Total
Vote 472	205,453 32	25,680 58	231,133 90
Vote 468	17,469 77	17,517 02	34,986 79
	<u>\$ 222,923 09</u>	<u>\$ 43,197 60</u>	<u>\$ 266,120 69</u>

In accordance with section 29 of the National Harbours Board Act, c. 42, 1936, certificates of indebtedness for \$229,010.38 bearing interest at $3\frac{1}{2}$ per cent per annum and \$37,110.31 at $2\frac{1}{2}$ per cent (from February 1, P.C. 188, January 16, 1947) were issued to the Government of Canada to cover the above expenditures.

A condensed balance sheet, as at December 31, 1946, and operating statement of the National Harbours Board for the calendar year 1946, with relevant comments, is included as an Appendix to this section (see page Z-80).

E P.C. 7617, October 1, 1943, as amended by P.C. 4478 dated June 22, 1944, authorized the Department of Pensions and National Health to arrange through the Department of Transport for the construction, on behalf of the Village of Dawson Creek, B.C., of a sewage disposal system at an estimated cost of \$10,000. The cost of this project was to be covered by a loan to the village with interest at the rate of 2 per cent per annum to be repayable as to principal and interest in equal semi-annual amounts sufficient to pay off the loan and interest during a period of ten years from the date of the making of the loan. The closing balance represents the total expenditures to date. Interest amounting to \$1,893.26 for the year ending December 31, 1946, was received and credited to Ordinary Revenue—Return on Investments—See Appendix 1 to Section F, Department of Finance.

[4] Investments

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
(f) Miscellaneous—				
Steep Rock Spur Line and Dock Facilities—				
Port Arthur	<u>\$2,524,603 97</u>	<u>\$ 380,818 57*</u>	<u>\$ 58,561 00</u>	<u>\$2,846,861 54</u>

*Net advances under authority of Votes 625 and 949 (\$467,000).

Authority was granted by P.C. 8423, September 18, 1942, for the Minister of Transport to enter into an appropriate agreement with the Canadian National Railway Company to assist in the development of the iron ore deposit owned by the Steep Rock Iron Mines, Limited, near Atikokan, Ont., as a protection against the possible shortage of ore to meet war requirements. The Minister of Transport was further authorized to reimburse the Canadian National Railway Company for the cost of construction of the spur line and dock facilities, subject to the Government receiving from the railway 6 cents per ton on all ore handled over the dock, such receipts to be applied towards amortization of the cost (without interest), of the facilities. In this connection, see Vote 626 on page Z-56 re reduction of freight rates on iron ore shipped from this mine.

[9] Floating Debt

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(d) Outstanding Cheques and Warrants—				
Outstanding Imprest Account Cheques—Trans-				
port	<u>\$ 570 50</u>	<u>\$ 1,625 27</u>	<u>\$ 1,936 65</u>	<u>\$ 881 88</u>

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
<i>(c) Miscellaneous—</i>				
A Canadian Broadcasting Corporation Funds	12,284 76	4,156,633 66	4,164,190 07	19,841 17
B Intercolonial and Prince Edward Island Railway Employees' Provident Fund	1,064 70	2,715,760 31	2,715,000 00	304 39
C Companies in Liquidation—Dominion Shipbuilding and Repairing Co. Ltd.	39,041 44			39,041 44
D Contractors' Securities Cash—Department of Transport	227,628 58	450,197 78	360,700 65	138,131 45
E Merchant Seamen Canteen Funds...	1,947 14	15,109 61	13,162 47	
F National Harbours Board Accounts—				
No. 1. Current	1,474,670 16	14,018,320 59	13,713,920 97	1,170,270 54
No. 2 Security Deposits	4,593 72	8,609 29	35,685 89	31,670 32
No. 3 Sundries	355,240 75	2,688,932 11	2,641,145 99	307,454 63
G Sydney Pilotage District—Undivided Surplus Account	137 98	137 98	7 52	7 52
H Unclaimed Wages — Government Agencies	6,506 43	1,837 21	197 09	4,866 31
I Unclaimed moneys due Canadian Seamen	6,520 01	4,133 48	4,808 74	7,195 27
J United States Government—Mackenzie River Route Equipment Account	404,530 13	404,530 13		
K Webster Trophy—Special Fund	239 50		6 00	245 50
L Guarantee Deposits—Cash—Department of Transport		30,920 00	53,516 46	22,596 46
	<u>\$ 2,534,405 30</u>	<u>\$ 24,495,122 15</u>	<u>\$ 23,702,341 85</u>	<u>\$ 1,741,625 00</u>

A This account is credited with fees collected by the Department of Transport in respect of private receiving licences and private station broadcasting licences; it is debited with all moneys released to the Corporation from time to time by the Minister of Finance, and with the costs of collection of such fees. The balance on hand reflects the amount available to the Corporation at the close of the fiscal year.

As the Canadian Broadcasting Corporation is under the jurisdiction of the Minister of National Revenue, the balance sheet and operating statement of the Corporation are shown in the Appendix to the section pertaining to that Department.

B Under authority of c. 22, Statutes of 1907 and amendments, the Fund was established for the purpose of providing retiring allowances for employees of the railways who are retired on account of old age, physical or mental infirmity, and other causes. Credits consist of (a) employees' contributions (1½ per cent of their monthly salary or wage); (b) an annual contribution of \$100,000 by the Canadian National Railways together with a special contribution to offset the deficit as at December 31, 1946, and (c) Dominion Government contributions (see Vote 427) charged to the appropriations provided by Parliament, all of such moneys being deposited to the credit of this account. Debits represent payment of retiring allowances.

C This item covers moneys received from the liquidator of the Dominion Shipbuilding and Repairing Co., Ltd., to pay claims of creditors.

D Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1946-47, bonds so held in respect of the Department of Transport amounted to \$152,800.

E This amount represents the balance of an accumulated surplus, derived from the operation of merchant seamen's canteens in Manning Pools and Training Schools, which was distributed during the current fiscal year on a *pro rata* basis to certain Seamen's Welfare Organizations in accordance with the provisions of P.C. 210/1995 of May 17, 1946.

F These accounts are maintained in accordance with the provisions of section 23 of the National Harbours Board Act. They are credited with deposits of current revenue, security deposits and reserve funds which have been allocated for the replacement of fixed assets and other purposes; and are debited with the relevant expenditures of the Board.

Bonds amounting to \$37,000 furnished as securities by contractors, are held in the custody of the Minister of Finance but are not recorded in these accounts.

G This amount represents the balance of a reserve set up by the pilotage Committee from earnings of pilots. Disbursements are made at the discretion of such Committee.

H Wages due employees of contractors on a cost plus basis, which remain unclaimed at the close of the contract, are credited to this account pending claims therefor.

I Unpaid wages of members of ships' crews who have been lost at sea as well as amounts due for loss of personal effects are credited to this account pending direction as to payees.

J The amount which was held in suspense pending final adjustment with the United States Government re purchase of United States surplus material taken over by Canada on the Mackenzie River Route has now been credited to Revenue as follows: Department of Transport, Special Receipts—Refunds of Previous Years' War and Demobilization Expenditures, \$367,300; Department of Mines and Resources, Ordinary Revenue—Refunds of Previous Years' Expenditures, \$37,230.13.

K The original deposit, made on July 7, 1937, represents a donation toward a trophy, or trophies, in connection with civil aviation, and is to be held until medals have been struck and the price has been ascertained. This year's receipts represent interest on bonds amounting to \$200, the value of which is included in the closing balance.

L In this account are recorded amounts deposited with the Department as guarantees for wharfage charges, radio tolls, damages to government properties, etc. Cash deposits are credited to this account, but bonds furnished as guarantees are held in the custody of the Minister of Finance. At the close of 1946-47 there were bonds amounting to \$124,450 held in respect of the Department of Transport.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Apr. 1, 1947
<i>(b) Insurance and Guaranty Funds—</i>				
A Employees' Compensation Clearing Account—				
Defence Projects, Department of Reconstruction and Supply ...	9,156,672 77	474,560 12	298,103 39	8,980,216 04
A Employees' Compensation Clearing Account—				
Defence Projects, Department of Transport	87,667 22	5,747 18	5,432 24	87,352 28
	9,244,339 99	480,307 30	303,535 63	9,067,568 32
<i>(c) Pension and Retirement Funds—</i>				
B National Harbours Board—Pension Fund	1,038,620 33	165,202 78	782,304 81	1,655,722 36
C Pilots' Pension Funds—				
Halifax	167,825 89	24,926 02	17,895 95	160,795 82
Sydney	150,755 87	14,955 78	8,778 99	144,579 08
Saint John	111,795 81	6,054 42	4,835 07	110,576 46
Montreal	295,317 13	29,250 00	39,115 97	305,183 10
British Columbia	165,774 54	16,629 29	31,702 15	180,847 40
	1,930,089 57	257,018 29	884,632 94	2,557,704 22
	\$ 11,174,429 56	\$ 737,325 59	\$ 1,188,168 57	\$ 11,625,272 54

A These accounts were established in accordance with the provisions of P.C. 1913 of April 22, 1941, and P.C. 3715 of May 6, 1943, respectively, and relate to employees' compensation in connection with defence projects. Applicable deductions from the payrolls of the various defence projects are credited to these accounts, which are charged with audited costs of compensation and a fair and reasonable proportion of the costs incurred by provincial Workmen's Compensation Boards in handling compensation matters relative to employees of His Majesty. The closing balances represent the amounts available to meet potential compensation claims.

B The National Harbours Board Pensions Plan was established by the Board in 1943 under authority of P.C. 3 4225, May 31, 1943 to provide pensions for permanent Board employees. The scale of benefits is similar to that provided under the Civil Service Superannuation Act, 1924, as amended.

Credits consist of (a) contributions made by employees for current service, (b) contributions for prior service where the employee elects to pay arrears and (c) a contribution by the Board of an amount equal to the contributions of the employees. Debits represent benefits paid.

C Under authority of the Canada Shipping Act, Part VI, each Pilotage Authority shall, within its district, have power from time to time, by by-law confirmed by the Governor in Council, to make certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for the establishment of a fund for the relief of superannuated or infirm licensed pilots, or of their wives, widows or children, provided that the rate of contributions to such fund shall not be less than 5 per cent of the Pilots' earnings. The rates of contribution at the present time are: Halifax, 7 per cent; Sydney, 10 per cent; Saint John, 7 per cent; Montreal 7 per cent; British Columbia, 10 per cent. These accounts show the status, and transactions during the fiscal year, of the various funds. Below is a comparative statement showing the amounts invested in bonds and held in cash at dates shown:—

	Cr. Balance—Mar. 31, 1947			Cr. Balance—Mar. 31, 1946		
	Bonds	Cash	Total	Bonds	Cash	Total
Halifax	158,000 00	2,795 82	160,795 82	164,500 00	3,325 89	167,825 89
Sydney	144,000 00	579 08	144,579 08	149,000 00	1,755 87	150,755 87
Saint John	104,000 00	6,576 46	110,576 46	105,000 00	6,795 81	111,795 81
Montreal	276,000 00	29,183 10	305,183 10	283,000 00	12,317 13	295,317 13
British Columbia	151,000 00	29,847 40	180,847 40	151,000 00	14,774 54	165,774 54
	<u>\$ 833,000 00</u>	<u>\$ 68,981 86</u>	<u>\$ 901,981 86</u>	<u>\$ 852,500 00</u>	<u>\$ 38,969 24</u>	<u>\$ 891,469 24</u>

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Pay-list Deductions—Transport	\$ 565 00	\$ 3,019 00	\$ 2,454 00	

Deductions for war savings certificates from the salaries of those employees of the Department of Transport not paid by Central Pay Office were deposited in this account and cheques were drawn against it in favour of the Bank of Canada as the certificates were fully paid.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
A Canadian Government Merchant Marine Ltd.—War Operations Suspense	6,785,763 73	3,760,000 00	126,122 03	3,151,885 76
B Department of Transport Suspense	16,437 71	105,534 89	99,281 09	10,183 91
C Pilots' General Account—				
Halifax District		99,408 33	92,239 05	7,169 28 Dr.
Saint John District		61,770 60	61,776 84	6 24
Sydney District		40,331 52	40,331 52	
D Radio Message Tolls	7,465 76	52,648 78	59,444 77	14,261 75
E Unclaimed Cheques Suspense—Transport	47,832 72	2,269 96	10,491 03	56,053 79
	<u>\$6,857,499 92</u>	<u>\$4,121,964 08</u>	<u>\$ 489,686 33</u>	<u>\$3,225,222 17</u>

A Under authority of P.C. 1594 of April 22, 1940, pursuant to the provisions of the War Measures Act, c. 206, R.S., the services of the Canadian Government Merchant Marine Ltd., which had ceased active operations in 1936 but, pending legislation, had retained its charter, were requisitioned for the purpose of operating, on behalf of the Dominion, ships seized as prize and either requisitioned for use by the Canadian Government or condemned by the Court as prize.

This account is credited with moneys arising out of the operation of such ships, and which, to the close of the current fiscal year, amounted to \$6,911,885.76, derived from: insurance, \$2,701,700.64; operating surpluses, \$3,945,455.55; and prize cargoes, \$264,729.57; it was debited, during the year, with payments of full compensation

to the owners (or their authorized agents) of 5 Danish ships seized as prize in April, 1946, and repossessed by the Government of Canada for operation on Canadian registry. These payments were authorized by P.C. 3721, September 10, 1946.

- B This account is credited with the value of certain remittances pending receipt of information which will enable disposition to the effective accounts.
- C In the pilotage districts of Halifax, Saint John and Sydney, the by-laws, made under the Canada Shipping Act and approved by the Governor in Council, provide that the general district expenses, including purchase, charter or hire of pilot boats and the maintenance, repair and operation of the same, shall be the first charge on the pilots' earnings. The pilotage earnings are credited to this account, while the expenses as aforesaid are debited hereto. If, at the end of the year, there remains a surplus of earnings over expenses, such surplus is usually divided pro rata among the pilots, but the pilotage committee may reserve a portion for future contingencies. In the latter event, such reserve is carried to the relative undivided surplus account (see under Deposit and Trust Accounts, page Z-74).
- Authority was obtained (Treasury Board Minute, T.327354B., March 27, 1947) to loan \$6,500 from Vote 406, Administration of Pilotage, to augment the Sydney, Halifax and Saint John pilotage funds "to such an extent as may be found necessary to enable reasonable monthly pay cheques to be issued to pilots in those Districts". Such loans were to be recovered, without interest, from the pilotage funds of the said Districts in 1947-48.
- No funds were required under this authority to augment the Sydney or Saint John accounts. The debit balance in the Halifax account represents the amount to be recovered in 1947-48.
- D To this account are credited all moneys collected by the Department of Transport, East Coast Radio Service, for radio messages. The collections are subsequently apportioned as between this Department and the public utilities concerned, disbursements to the latter being made accordingly from the account. At the close of each fiscal year, moneys earned by the Department of Transport are transferred to revenue. The balance will be apportioned when the relevant information is received.
- E All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account, pending claims therefor.
-

1946-47
PUBLIC ACCOUNTS

PART II

Z

DEPARTMENT OF TRANSPORT

APPENDIX

NATIONAL HARBOURS BOARD

The following details of the operations of the National Harbours Board relate to calendar years except where otherwise indicated, as the National Harbours Board Act, c. 42, 1936, as amended, stipulates that the fiscal year of the Board shall end on December 31. Section 34 of the Act directs that the accounts of the various harbours shall be subject to the audit of the Auditor General in the same manner as public revenues and expenditures.

Revenues totalled \$12,671,577 which includes \$150,000 from the City of Montreal and \$150,000 from the Province of Quebec towards the deficit of the Jacques Cartier Bridge. As neither the City nor the Province made payments for the years 1944, 1945 and 1946, the sum of \$900,000 is now carried in the Board's accounts as owing by the City and the Province.

Expenditures amounted to \$17,230,255.28. A general classification follows: operating expenses, \$6,466,606.40; interest on debentures held by the public, \$1,040,497.08; interest due the Dominion Government, \$7,063,123.84; addition to reserve for replacements and depreciation, \$1,938,590.13, and miscellaneous charges, \$721,437.83.

A summary of revenues and expenditures and surplus or deficit on operation is:—

Harbour	Revenues	Expenditures	Surplus	Deficit
Halifax	1,387,585 75	1,683,241 09		295,655 34
Saint John	1,009,839 92	1,619,150 93		609,311 01
Chicoutimi	35,539 59	237,996 22		202,456 63
Quebec	695,414 86	2,137,567 86		1,442,153 00
Three Rivers	256,892 50	313,991 34		57,098 84
Montreal	5,214,817 32	6,514,286 36		1,299,469 04
Jacques Cartier Bridge	1,048,901 58	1,648,984 86		600,083 28
Prescott	120,518 51	102,237 71	18,280 80	
Port Colborne	233,361 42	141,608 03	91,753 39	
Churchill	72,723 06	173,732 57		101,009 51
Vancouver	2,404,764 94	2,559,760 17		154,995 23
Second Narrows Bridge	191,217 55	97,698 14	93,519 41	
	<u>\$ 12,671,577 00</u>	<u>\$ 17,230,255 28</u>	<u>\$ 203,553 60</u>	<u>\$ 4,762,231 88</u>

The expenses of the Head Office, Ottawa, for the year, amounting to \$155,551.10 were pro-rated and are included in the above expenditures.

The operating deficit for the year was \$4,558,678.28 and a further net amount of \$287,838.85 was charged to deficit account as the result of capital asset write-offs and other adjustments.

A condensed comparative summary of the balance sheets (as at December 31 in each year) of all harbours, elevators and bridges operated by the Board is:—

ASSETS

	1946	1945
Fixed	225,027,270 96	224,762,142 42
A Less— Reserve for replacements, depreciation, etc.	24,418,915 36	22,674,598 71
	<u>200,608,355 60</u>	<u>202,087,543 71</u>
Current	5,123,431 73	4,712,130 26
B Investments and other funds	24,080,833 69	21,180,025 97
Prepaid charges and deferred debits	73,381 93	53,236 42
Bond discount, Jacques Cartier Bridge	201,988 02	210,834 18
Security deposits	160,637 57	140,981 70
	<u>\$230,248,628 54</u>	<u>\$228,384,752 24</u>

LIABILITIES

C Debenture indebtedness to public	20,039,182 35	20,258,182 35
Current	853,195 61	774,837 80
Deferred Items	205,500 64	205,590 49
Security Deposits	160,637 57	140,981 70
Reserves (other than reserve for replacements, depreciation, etc.)	3,833,685 32	2,355,102 23
D Proprietary Accounts	205,156,427 05	204,649,757 67
	<u>\$230,248,628 54</u>	<u>\$228,384,752 24</u>

A B The consist of the reserve for replacements, depreciation, etc., and of investments and other funds is as follows:—

	Reserves	Related Funds
Replacement and Depreciation		
Halifax	2,441,613 98	2,441,200 97
Saint John	2,614,791 47	2,614,378 46
Chicoutimi	342,119 44	107,119 44
Quebec	2,244,591 24	639,591 24
Three Rivers	968,519 50	968,381 83
Montreal	7,596,409 62	7,615,390 89
Vancouver	5,718,686 30	5,717,997 94
Jacques Cartier Bridge	2,492,183 81	
	<u>24,418,915 36</u>	<u>20,104,060 77</u>
Other Reserves		
Fire and General Insurance	1,170,952 09	1,170,952 09
General Workmen's Compensation	1,170,952 09	1,170,952 09
Pensions	1,526,578 97	1,526,578 97
Maintenance Dredging		
Saint John Harbour	35,235 73	
Three Rivers Harbour	10,000 00	45,235 73
	<u>45,235 73</u>	<u>45,235 73</u>
Special Maintenance		
Jacques Cartier Bridge	615,361 26	
Second Narrows Bridge	76,205 05	691,566 31
	<u>691,566 31</u>	<u>691,566 31</u>
Granville Island Maintenance		
Vancouver Harbour	18,814 85	19,092 45
	<u>18,814 85</u>	<u>19,092 45</u>
	<u>3,833,685 32</u>	<u>3,833,962 92</u>
Funds		
Investments, Vancouver Harbour		44,728 64
Matured bonds and interest outstanding, Halifax Harbour		5,197 50
Rentals in dispute, Vancouver Harbour		24,542 47
Miscellaneous, Jacques Cartier Bridge		68,341 39
		<u>142,810 00</u>
	<u>\$ 28,252,600 68</u>	<u>\$ 24,080,833 69</u>

C The Saint John Harbour has a debenture indebtedness to the public of \$1,039,182.35, and debentures of \$19,000,000 are outstanding with respect to the Jacques Cartier Bridge. In addition, matured debentures of Halifax (\$4,500) and Saint John (\$3,912.84) in the hands of the public, have not been presented for redemption.

D Proprietary Accounts:

	1946	1945
Loans and advances from Dominion Government	157,427,371 84	156,581,484 67
Matured interest due Dominion Government	69,454,922 69	65,141,798 85
Expenditures under Dominion Government Appropriations	51,265,250 55	51,071,075 05
	<u>278,147,545 08</u>	<u>272,794,358 57</u>
Less—Deficit Account	72,991,118 03	68,144,600 90
	<u>\$205,156,427 05</u>	<u>\$204,649,757 67</u>

The consist of the first three items in the foregoing statement at December 31, 1946, is as follows:—

	Loans and Advances	Matured Interest Unpaid	Expenditures under Appropriations
Halifax	12,509,579 02	3,800,445 93	16,270,084 98
Saint John	17,301,488 27	8,122,654 82	6,573,986 90
Chicoutimi	3,838,060 26	2,726,506 12	485,398 32
Quebec	27,765,994 73	30,748,773 61	2,592,677 27
Three Rivers	3,982,510 47	1,552,425 04	590,857 27
Montreal	60,248,434 91	14,400,556 34	4,601,910 34
Jacques Cartier Bridge	6,822,031 00	2,807,099 17	
Prescott			4,895,939 56
Port Colborne			2,356,217 60
Churchill	13,821 25	1,436 58	12,895,940 57
Vancouver	24,945,451 93	5,295,025 08	2,237 34
	<u>\$157,427,371 84</u>	<u>\$ 69,454,922 69</u>	<u>\$ 51,265,250 55</u>

The following statement shows the changes in the Surplus and Deficit Account for 1946 and 1945.

	1946	1945
Deficit as at December 31, 1945 and 1944	68,144,600 90	64,774,709 55
Adjustments in year	402,440 40	367,100 87
Net Income Deficit for year	4,558,678 28	3,088,649 55
	<u>73,105,719 58</u>	<u>68,230,459 97</u>
Deduct:—Government Grant	114,601 55	85,859 07
	<u>\$ 72,991,118 03</u>	<u>\$ 68,144,600 90</u>

Loans from the Government to the National Harbours Board to March 31, 1946, as reflected in the balance sheet of the Dominion amounted to \$156,516,849.45. During the year 1946-47, further advances of \$983,847.32 were made and repayments amounted to \$124,036.54, leaving a net balance of loans outstanding at March 31, 1947, of \$157,376,660.23. A distribution of interest paid by the harbours in the Government's fiscal year ended March 31, 1947, amounting to \$3,450,000 and which is recorded as revenue of the Department of Finance, follows:—Halifax, \$600,000; Saint John, \$400,000; Three Rivers, \$150,000; Montreal, \$1,200,000; Vancouver, \$1,100,000.

Net operating surpluses of Port Colborne and Prescott Elevators for the calendar year 1946, being \$91,753.39 and \$18,280.80 respectively, are recorded as revenue of the Department of Transport.

1946-47

PUBLIC ACCOUNTS

PART II

ZA

DEPARTMENT OF VETERANS AFFAIRS

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF VETERANS AFFAIRS

Reference Table

	PAGE
Appropriations (Summary and Index).....	ZA—4
Canadian Pension Commission.....	ZA—27
Hospitals.	ZA—45
Pensions, Permanent Service.....	ZA—33
Pensions (World War I).....	ZA—31
Pensions (World War II).....	ZA—42
Post-Discharge Re-establishment—Rehabilitation Benefits.....	ZA—43
Re-establishment Credits.....	ZA—50
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Soldier Settlement Loans (World War I).....	ZA—53
Veterans' Insurance Fund (World War II).....	ZA—56
Veterans' Land Act Advances (World War II).....	ZA—53
War Service Gratuities.....	ZA—50

DEPARTMENT OF VETERANS AFFAIRS

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	93,304,689 56	Ordinary	1,204,985 22
Demobilization and Reconversion.	508,438,547 06	Special Receipts	202,005 02
Other Charges	3,023,415 43		
	<u>\$604,766,652 05</u>		<u>\$ 1,406,990 24</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances	52,538,320 08	[9] Floating Debt	(Dr.) 2 00
		[10] Deposit and Trust	
		Accounts	(Dr.) 627,604 03
		[11] Insurance, Pension and	
		Guaranty Accounts	1,519,607 63
		[12] Deferred Credits	(Dr.) 9,442 42
		[13] Sundry Suspense Accounts ...	487 27
	<u>\$ 52,538,320 08</u>		<u>\$ 883,046 45</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page ZA-53.

GENERAL NOTE.—There are 3 Appendices to this Section. The first contains details of direct payments of \$1,000 or over for medical and dental fees charged to Votes 447 and 639; and the second and third, details of housing contracts of \$5,000 or over and payments to suppliers receiving \$5,000 or over, respectively, in connection with Vote 475.

REVENUES

Comparative Summary

	1946-47	1945-46
Ordinary Revenue—		
A Return on Investments	720,051 42	588,213 43
B Privileges, Licences and Permits	319,299 14	559,980 87
C Refunds of Expenditures	165,634 66	237,089 00
Total Ordinary	1,204,985 22	1,385,283 30
Special Receipts—		
D Refunds of Previous Years' War and Demobilization Expenditures	202,005 02	632,374 13
Grand Total	<u>\$1,406,990 24</u>	<u>\$2,017,657 43</u>

Details

Ordinary Revenue—

A	Return on Investments: Interest on Soldier Land Settlement Loans, \$315,719.34; on British Family Settlement—Canadian Portion, \$67,823.59; and on Veterans' Land Act Loans, \$336,508.49	720,051 42
B	Privileges, Licences and Permits: Rent of Veterans' Land Act properties, \$316,859.24; sundries (Soldier Settlement and Veterans' Land Act), \$2,439.90	319,299 14
C	Refunds of Previous Years Expenditures.....	165,634 66
	Includes Soldier Settlement and Veterans' Land Act; Recovery of administration costs re reverted farms, now sold, \$1,348.60; sundries, \$2,394.70.	

Total Ordinary..... 1,204,985 22

Special Receipts—

D Refunds of Previous Years' War and Demobilization Expenditures 202,005 02

Grand Total..... \$1,406,990 24

Certified correct.

W. S. WOODS,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
ZA-6	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
ZA-6	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
ZA-6	444 } 888 }	Departmental Administration.....	2,039,635 00	1,656,046 39	1,117,906 87
ZA-8	445 } 889 }	District Administration.....	6,048,649 00	5,280,431 42	2,374,143 18
ZA-10	446 } 890 }	Rehabilitation Services.....	6,500,000 00	6,205,342 15	3,389,864 90
ZA-16	447 } 891 }	Treatment Services.....	21,787,039 00	18,078,204 94	9,895,860 86
ZA-26	448 } 892 }	Prosthetic Services.....	873,094 00	444,517 97	437,944 10
ZA-27	Stat.	Canadian Pension Commission— Salaries of Commissioners, Pensions Act, c. 157, R.S. and amendments.....	94,081 72	94,081 72	80,822 54
ZA-28	893 } 680 }	* Administration Expenses.....	1,522,021 00	1,163,752 04	923,881 62
ZA-29	450 } 894 }	Veterans' Bureau.....	336,668 00	297,912 86	240,269 66
ZA-30	451 } 895 }	War Veterans' Allowance Board—Administra- tion.....	195,084 00	173,755 70	184,551 79
ZA-30	452 }	Veterans' Insurance.....	143,540 00	66,970 19	115,787 09
PAYMENTS TO OR FOR VETERANS AND DEPENDENTS					
ZA-31	453 } 896 }	European War Pensions—World War I.....	37,750,000 00	36,985,034 24	37,252,963 32
ZA-31	454 } 897 }	War Veterans' Allowances—World War I.....	12,000,000 00	9,972,418 43	8,803,888 95
ZA-32	455 }	Unemployment Assistance.....	100,000 00	40,459 67	36,713 30
ZA-32	456 } 898 }	Hospital and Other Allowances World War I.....	850,000 00	687,743 31	689,410 84
ZA-32	457 } 899 }	Gallantry Awards.....	70,000 00	51,582 16	131,179 97
ZA-32	458 }	Widows' Compassionate Allowances—World War I.....	1,800,000 00	1,577,295 00	1,121,441 76
ZA-32	459 }	Compassionate Allowances—Orphaned Dependent Children—World War I.....	30,000 00	20,137 72	13,072 10
ZA-32	460 }	Employers' Liability Compensation.....	80,000 00	63,992 91	56,357 15
ZA-33	461 }	Pensions, North West Rebellion, 1885 and General.....	15,000 00	13,262 79	12,985 62

DEPARTMENT OF VETERANS AFFAIRS

ZA-5

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
MISCELLANEOUS GRANTS					
ZA-33	462	Grant to Last Post Fund.....	100,000 00	75,146 20	47,028 40
ZA-33	463	Grant to Canadian Legion.....	9,000 00	9,000 00	9,000 00
PENSIONS AND OTHER BENEFITS					
ZA-33	Stat.	Militia Pensions Act, 1901, c. 133, R.S.....	3,772,339 13	3,772,339 13	2,730,410 84
ZA-33	Stat.	Annuity to Col. John T. C. Thompson, Appropriation Act, No. 3, c. 53, 1939.....	4,999 92	4,999 92	4,999 92
SOLDIER SETTLEMENT AND VETERANS' LAND ACT					
ZA-33	464 } 900 }	*Administration of Soldier Settlement, British Family Settlement, General Land Settlement and Veterans' Land Act.....	6,578,560 00	5,387,113 17	3,131,890 93
ZA-40	465	Payments to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935.....	25,000 00	19,305 86	22,263 06
ZA-40	466 } 901 }	*To provide for payment of grants to veterans settled on Provincial Lands and Dominion Lands.....	6,000,001 00	826,068 70	
ZA-41	467	To provide for the payment of grants to Indian veterans settled on Indian Reserve lands under Section 35A of the Veterans' Land Act, 1942, as amended.....	2,000,000 00	318,532 97	5,344 54
SUPERANNUATION AND RETIREMENT BENEFITS					
ZA-41	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	7,242 00	7,242 00	7,206 66
<i>Expenditures: from Appropriations not required for 1946-47.....</i>					12 00
Total Ordinary.....			110,743,953 77	93,304,689 56	72,849,231 97
DEMOBILIZATION AND RECONVERSION					
ZA-41	639 } 961 }	Treatment and Pension Examination—World War 2.....	51,491,250 00	50,981,739 06	26,297,477 17
ZA-42	640 } 962 }	Pensions—World War 2.....	37,000,000 00	33,762,808 36	22,200,429 15
ZA-43	641	War Veterans' Allowance Board—Pensions under the Dual Service Pension Order and Allowances under War Veterans' Allowance Act to Veterans, World War 2 and North West Rebellion, 1885.....	350,000 00	234,216 75	155,002 56
ZA-43	642	Investigations—Dependents' Allowance Board.....	30,000 00	12,995 96	37,200 37
ZA-43	643	Committee on Demobilization.....	5,000 00	1,250 00	3,000 00
ZA-43	644 } 963 }	Post Discharge Rehabilitation Benefits.....	119,080,000 00	96,762,393 83	32,130,411 03
ZA-45	645	Contingency Fund for the temporary assistance of Discharged Members of the Forces.....	10,000 00	4,299 35	2,402 39
ZA-45	646	Gratuities—Auxiliary Services.....	70,000 00		94,911 68
ZA-45	647	Hospital Accommodation and Facilities.....	22,818,620 00	8,333,385 21	7,371,130 46
ZA-50	964	Detention Allowances, Canadian Seamen.....	26,000 00	20,138 13	31,934 64
ZA-50	Stat.	War Service Gratuities, War Service Grants Act, c. 51, 1944.....	221,727,743 46	221,727,743 46	212,438,577 03
ZA-50	Stat.	Re-establishment Credits, War Service Grants Act, c. 51, 1944.....	96,597,576 95	96,597,576 95	27,146,911 72
<i>Expenditures: from Appropriations not required for 1946-47.....</i>					449,592 05
Total Demobilization and Recon- version.....			549,206,190 41	508,438,547 06	328,359,040 25

See Page	No. of Vote	Services	1946-47 Appropriations	1946-47 Expenditures	1945-46 Expenditures
OTHER CHARGES					
ZA-52	Stat.	Write Down of Assets—Reductions in Soldier and British Family Settlement Loans (Canadian Portion), Soldier Settlement Act, c. 49, 1933, Farmers' Creditors Arrangement Act, c. 53, 1934, and Orders in Council under the War Measures Act, c. 206, R.S.	231,628 90	231,628 90	35,516 80
ZA-52	Stat.	Write Down of Assets—Reductions in Veterans' Land Act Advances, Sec. 21, Veterans' Land Act, c. 33, 1942.	128,507 32	128,507 32	
ZA-52	Stat.	Provision for Reserve for Conditional Benefits, Sec. 9, Veterans' Land Act, c. 33, 1942.	2,663,279 21	2,663,279 21	464,175 24
		Total Other Charges.	3,023,415 43	3,023,415 43	499,692 04
		Grand Total.	\$662,973,559 61	\$604,766,652 05	\$401,707,964 26

* Complete title is shown in the following details.

Salary of Minister, Rt. Hon. I. A. Mackenzie, Salaries Act, c. 24, 1944.	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.	\$	2,000 00

Vote 444 (and Vote 888, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	1,635,425 00	1,615,425 00	1,411,449 53
Other Pay-list Items	17,710 00	17,710 00	8,009 80
A Advertising and Publicity	57,500 00	57,500 00	16,439 92
B Telephones, Telegrams and Postage	20,000 00	20,000 00	10,645 84
C Equipment	50,000 00	60,000 00	59,417 99
Lands and Buildings	5,000 00	10,000 00	7,274 64
Sundries	12,000 00	12,000 00	6,974 31
Professional and Special Services	1,000 00	1,000 00	351 22
Rental of Equipment	12,000 00	12,000 00	
D Materials and Supplies	160,000 00	160,000 00	81,429 15
E Freight, Cartage and Express	9,000 00	14,000 00	12,183 30
F Transportation and Travelling Expenses	60,000 00	60,000 00	41,870 69
	\$2,039,635 00	\$2,039,635 00	\$1,656,046 39

As of March 31, 1947, there were 862 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

Salary rate		Salary rate		Salary rate
Woods, W. S.		Berlyn, M. L.		Cuddy, S. L. (on
(Deputy Minister)\$ 12,000 00		Brown, F. H.	3,720 00	loan from Dept. of
Alexander, G. T. 2,700 00		Burgess, A. L.		Trade and Com-
Archibald, R. S. ... 2,700 00		(Jan. 29) 2,880 00		merce) 3,360 00
Aylesworth, M. 3,240 00		Burke, G. 2,964 00*		Davies, E. B.
Badgley, F. C. (on		Burns, E. L. M. 7,500 00		(Nov. 21) 2,580 00
loan from National		Carter, C. W. 4,320 00*		Davison, A. W. 6,000 00
Film Board 4,620 00		Caswell, W. E. 2,604 00*		Defieux, C. M.
Barrow, F. L. 4,500 00		Connery, I. B. 3,600 00		(Jan. 31) 3,600 00
Benedict, F. 2,880 00		Cross, P. B. 7,200 00		Derby, G. C. 7,500 00
				Desloges, Y. F. C. 3,000 00

	Salary rate		Salary rate		Salary rate
Dixon, A. (Aug. 31)	4,080 00	Lloyd, L. W.	3,240 00	Rider, E. J.	3,900 00
Dixon, A. J.	6,000 00	MacFarlane, G. S. ..	3,720 00	Ridley, B. W.	3,000 00
Erickson, G. W.		MacFeeters, E.	3,640 00*	Rowe, H. M.	2,820 00
(Nov. 13)	2,700 00	MacMillan, J. M.	2,700 00	Senior, C. N. (includ-	
Ferris, E.	2,460 00	Manning, N.	4,200 00	ing \$1,250 paid	
Forrest, E. C. A.	3,000 00	Mattson, H. B.		from Vote 643,	
Fortey, A. L.	2,964 00*	(Feb. 28)	3,600 00	Committee on De-	
Furnerton, C. A.	2,400 00*	McCann, D. S.	2,700 00	mobilization)	5,500 00
George, W. H.	4,800 00*	McCullough, D. L. ..	4,800 00*	Smith, L. M.	2,700 00
Gordon, M. L.	2,580 00	McElroy, E. M.	2,460 00	Smith, R. H. (to Vote	
Gough, I.	3,900 00*	Meikle, A. U.	5,700 00	445, Sept. 25)	2,700 00
Grabau, C. M.	3,600 00	Mills, L. J.	5,400 00	Southwell, W. J. ...	2,940 00*
Graham, F.	3,420 00*	Minns, E. H.	3,720 00	Steele, C. Y.	3,420 00
Graves, A. F.	3,060 00	Neale, J. E.	2,880 00	Stewart, H. R.	3,720 00
Gunn, W. G.	4,980 00	O'Leary, E. L.	4,080 00	Stewart, L. C.	2,700 00
Hall, A. H.	3,420 00*	Outrim, J. C.	2,700 00	Sweet, G. R.	
Howard, S.	3,000 00	Pack, K. M.	4,200 00	(June 8)	3,120 00
Hughson, T. L.	4,200 00	Parkinson, T.	3,300 00	Taylor, A.	2,700 00*
Jefferies, A.	2,700 00*	Patrick, C. A.	4,500 00	Taylor, E.	2,700 00
Kennedy, J. B.	3,600 00	Pearl, D. R.	2,940 00	Taylor, R.	3,000 00
Kilgour, W. H.	3,240 00*	Porter, J. G.	2,400 00	Taylor, R. A.	3,060 00
Lawson, E.	3,900 00	Pumphrey, K. A. ...	3,600 00	Walker, R. K.	3,360 00*
Lewis, H. V.	2,460 00	Rapple, K. C.	3,600 00	Ward, A. H.	3,000 00
Leyden, G. (including		Reddock, A.	3,300 00	Way, G. S.	2,700 00
Private Secretary's		Reid, E. B.	5,040 00	Weeden, A. E.	2,484 00*
Allowance, \$600) ..	2,880 00	Richardson, E. F. ...	3,600 00	Wellwood, I. L.	3,360 00

A Suppliers receiving \$5,000 or over: Department of Public Printing and Stationery, \$6,969.19 for departmental publications; National Film Board, \$6,927.72.

B Charges for these services are: telephones, \$4,578.10; telegrams, \$6,067.74.

C The Department of Public Printing and Stationery received \$45,823.23 for office equipment.

D Suppliers receiving \$5,000 or over: Department of Public Printing and Stationery, \$49,301.58 for printing and stationery; International Business Machines Co., Ltd., Toronto, \$7,329.98; Photostat Corporation, Rochester, N.Y., \$15,697.80.

E Imperial Transfer, Ottawa, received \$10,220.

F Travelling expenses (exclusive of cost of transportation warrants) of \$300 or over were paid to: Rt. Hon. I. A. McKenzie, \$2,000; K. M. Alder, \$312.50†; M. E. Baxter (included under Vote 446); H. M. Bell (included under Vote 446); L. Benedict, \$889.26; M. L. Berlyn, \$515.82†; E. L. M. Burns, \$587.19†; P. B. Cross, \$3,130.57; C. M. Defieux, \$1,109.01; G. C. Derby, \$697.91; Y. F. C. Desloges, \$495.86†; S. Howard, \$375.75; T. L. Hughson, \$323.85†; J. MacGregor, \$680.27; A. R. MacKenzie (included under Vote 447); E. L. O'Leary, \$733.45; C. E. Parish, \$548.75; C. A. Patrick, \$352.60†; A. Reddock, \$652.05; E. B. Reid, \$1,259.99†; B. W. Ridley, \$523.75†; C. N. Senior, \$1,075.40; W. M. Stoddy, \$476.26; A. Taylor, \$711.79; W. S. Woods, \$997.00

†These items include amounts charged to other accounts as follows: Vote 445, \$352.90; Vote 446, \$779.97; Vote 447, \$406.10.

Included in the expenditures are payments, mainly for acquitted transportation warrants, to the Canadian Pacific Railway Co., \$5,265.59; and Trans Canada Air Lines, \$5,953.43.

Vote 445 (and Vote 889, Supplementary Estimates) District Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	5,134,825 00	4,968,825 00	4,407,068 98
Other Pay-list Items	56,824 00	56,824 00	35,198 26
A Telephones, Telegrams and Postage	200,000 00	230,000 00	215,412 15
B Equipment	75,000 00	175,000 00	172,286 82
Lands and Buildings	10,000 00	15,000 00	13,085 23
C Sundries	175,000 00	205,000 00	202,809 31
Professional and Special Services	1,000 00	2,000 00	261 35
D Investigations, Soldier Settlement and Veterans' Land Act ...	17,500 00	17,500 00	17,500 00
E Rents	13,500 00	13,500 00	11,845 72
F Materials and Supplies	200,000 00	200,000 00	79,391 02
G Freight, Cartage and Express	40,000 00	40,000 00	35,283 58
H Transportation and Travelling Expenses	250,000 00	250,000 00	97,375 72
	6,173,649 00	6,173,649 00	5,287,518 14
Less: Estimated Recoveries, Dependents' Allowance Board ..	125,000 00	125,000 00	7,086 72
	\$6,048,649 00	\$6,048,649 00	\$5,280,431 42

As of March 31, 1947, there were 2,980 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

Salary rate	Salary rate	Salary rate
Abraham, R. W. K...\$ 3,300 00	Curtis, C. F. 3,900 00	Haslett, J. (Nov. 6) 2,580 00
Ackerley, P. 3,300 00*	Dallamore, V. H. ... 3,000 00	Heard, K. M. 3,420 00*
Adam, J. S. 3,300 00	Davies, G. W. K. ... 2,400 00	Hennessy, J. L. ... 2,700 00
Agnew, W. H. D. (June 29) 3,060 00	Dean, H. M. 2,484 00*	Heywood, S. 2,484 00*
Allen, P. W. 3,120 00	Deguerre, H. W. ... 4,680 00	Hill, R. H. 3,120 00
Anderson, G. C. ... 3,900 00	Doern, R. S. L. 3,600 00	Hinch, T. W. B. (Jan. 31) 3,600 00
Anderson, J. D. 3,360 00*	Doohan, W. P. 2,700 00	Hopkins, J. R. 3,240 00
Angle, S. D. A. G. ... 2,580 00	Dubar, J. R. T. (Jan. 1) 3,620 00	Hughson, T. L. (to Vote 444, Sept. 3) 2,760 00*
Ballantyne, W. H. ... 4,920 00	Duchaine, J. (March 31) 2,700 00	Hutchins, J. A. (July 13) 3,240 00
Berkley, K. R. 2,580 00	Dunn, T. E. 2,580 00	Irwin, D. R. 3,300 00
Berry, H. 2,580 00	Dwyer, G. (March 31) 3,240 00	Jamieson, R. L. ... 2,600 00
Bird, W. E. 3,240 00	Eby, B. S. 3,060 00	Johannesson, F. S. ... 2,580 00
Blake, C. (Jan. 31) . 2,580 00	Fenton, T. 5,700 00*	Johnston, K. M. ... 2,520 00
Blake, W. T. 2,460 00	Field, A. T. 3,420 00	Jones, A. R. 4,800 00*
Boyd, G. H. 5,120 00	Fitzgerald, E. B. ... 3,120 00	Kelley, G. K. 3,240 00
Bruce, G. N. 3,720 00	Fortune, D. (to Vote 446, Sept. 3) 4,200 00	Kelly, M. M. 2,580 00
Bryers, B. H. 4,500 00	Fournier, C. 4,200 00	Klaehn, P. C. 4,500 00
Bureau, G. W. 3,244 00*	Francœur, G. U. ... 4,800 00	Knight, C. N. 3,600 00
Butler, A. A. 3,000 00	French, S. T. (Nov 14) 2,820 00*	Kobayaski, B. 2,580 00
Butson, F. W. 4,380 00*	Fulford, G. L. 3,600 00	Lambert, S. E. 3,180 00*
Cantin, L. J. G. ... 3,600 00	Funnell, R. H. 3,120 00	Landriau, F. A. ... 3,240 00
Carruthers, C. 2,580 00	Garneau, M. 3,120 00	Lapointe, A. J. ... 3,780 00
Cawthorpe, J. G. ... 2,700 00	Garrett, K. M. (Feb. 21) 3,120 00*	Laroque, J. L. H. ... 3,120 00
Chambers, A. (including living al- lowance, \$1,500) .. 6,000 00	Gilding, H. G. H. (Jan. 9) 3,240 00*	Lepine, A. 2,580 00
Chesham, E. N. 3,360 00*	Gordon, E. S. 2,940 00*	Lewis, R. M. 2,580 00
Child, J. C. 3,240 00*	Graham, C. C. P. ... 3,720 00	Liddell, W. A. 3,300 00
Churchward, S. G. ... 3,420 00*	Grear, R. F. T. 4,440 00	Little, F. C. 3,900 00
Colclough, W. T. ... 3,120 00*	Grenier, J. 2,700 00	Logan, H. M. 2,580 00
Collins, H. L. 3,000 00*	Hague, H. M. 6,600 00	Lovett, J. F. 3,000 00
Conrad, F. B. 3,300 00	Hare, M. P. A. 3,120 00	Lugar, W. R. B. ... 3,300 00*
Cooper, V. 2,400 00	Harris, W. E. 5,700 00	MacFarlane, R. M. ... 3,600 00
Coote, J. G. 3,300 00	Hartley, D. L. (Mar. 31) 2,700 00	MacGillivray, R. R. 3,300 00
Cox, A. 3,360 00*		MacGregor, A. E. ... 3,420 00*
Crooks, H. D. C. ... 3,000 00		MacLennan, D. G. ... 2,700 00
Cross, W. H. (Dec. 21) 2,520 00*		Madden, A. (Dec. 15) 2,580 00
Currie, C. 2,520 00		Magny, G. N. 2,940 00

	Salary rate		Salary rate		Salary rate
Manley, A. L.	2,580 00	Peden, F. E.	2,580 00	Swaffield, N. M. (Jan. 2)	3,120 00
Martin, A. B.	3,120 00	Perrin, G. S.	2,820 00	Talbot, R. N.	3,000 00
Masson, H.	3,900 00	Pinnell, F. T.	3,240 00*	Taylor, H. J.	2,484 00*
Mathieu, A.	2,580 00	Pope, C. A.	2,880 00	Taylor, T. T.	3,240 00
Maynard, S. J.	3,940 00*	Powell, W. E.	2,520 00	Thomson, W. H. B.	3,120 00
McCormick, M. E.	3,120 00	Pratt, R. G.	2,700 00*	Todd, A. P.	3,360 00*
McKinley, F. A.	3,240 00	Proctor, J. W.	4,800 00	Trepanier, L. E. ...	3,060 00
McLean, B. M.	3,120 00	Reid, G. O.	2,640 00*	Tucker, C. L.	3,900 00*
McRae, G. W.	4,080 00*	Richards, A. E.	2,700 00	Turnock, F.	3,084 00*
McRae, J. E.	3,300 00	Roaf, W. G. H.	6,600 00	Tuthill, J. C.	2,820 00*
Middleton, G. R. (including living allowance, \$300) ..	4,380 00	Robertson, E. C. G.	2,580 00	Warden, R. W.	2,460 00*
Morrison, J. A. (Mar. 21)	3,000 00	Robinson, H. P.	3,300 00*	Webb, W. K.	3,600 00
Morrison, L. C.	2,880 00	Rogers, E. T.	2,700 00*	Weldon, C. L.	3,900 00
Muddeman, S. T. ...	2,500 00*	Saville, H.	3,000 00	Welton, H. N.	3,720 00*
Neff, M. J.	2,880 00	Scott, D. S.	3,120 00*	White, D.	2,700 00
Okell, S. H.	4,200 00	Scott, E. M.	3,120 00	White, W. G.	3,300 00
Owen, F. E. E.	2,580 00	Shutt, T.	2,844 00*	Whitelaw, W. T. ...	3,600 00*
Painchard, M.	3,000 00	Smith, P. M.	2,640 00*	Wickwire, L. H.	3,900 00*
Park, A. W. (Oct. 31)	4,680 00	Smith, R. A.	2,820 00*	Wigle, W. W. (July 23)	2,580 00
Parsons, H. M.	2,580 00	Smith, R. H.	3,120 00	Williams, G. (May 31)	2,820 00*
Pate, F.	4,080 00*	Spicer, W. W. (Sept. 7)	2,520 00	Wilson, A.	2,820 00*
Paterson, J. D.	3,240 00	Stewart, E. J.	2,460 00*	Wyatt, C. C.	4,500 00
Paton, A. T.	2,880 00	Strong, G. N. E. ...	2,520 00	Young, J. F.	2,700 00
		Sutton, J.	4,800 00		

A Charges for the three services are: telephones, \$54,377.64; telegrams, \$26,877.59; postage, \$134,156.92.

B Suppliers receiving \$5,000 or over: British American Oil Co., Ltd., \$8,911.15; Imperial Oil Co., Ltd., \$7,617.57; Department of Public Printing and Stationery for office equipment, \$35,083.74.

C Includes: \$36,797.39 covering interest paid on balances of accounts included in War Service Gratuity and Pension Administration Trust Funds, which were closed out during the year; \$16,839.02 for light, heat, power and water rates; \$49,480.07 for the pay of guards supplied by the Canadian Corps of Commissioners; and \$54,329.85 for wages of casual labour.

D Where veterans reside in localities within easier reach of field supervisors of the Soldier Settlement and Veterans Land Act than of departmental investigators, investigations are carried out by that Branch. The rates charged are \$12 for initial investigations and \$6 for check-ups.

E Includes payments of \$8,506.40 to H.M. Postmaster General for rental of offices in London, England.

F The Department of Public Printing and Stationery received \$61,650.06 for printing and stationery.

G Includes payments to the Canadian National Railways, \$17,238.58; and Canadian Pacific Railway Co., \$11,629.32.

H Travelling expenses (exclusive of cost of transportation warrants) of \$300 or over were paid to: R. W. K. Abraham, \$1,073.07; W. H. D. Agnew, \$318.33†; H. Aird (included under Vote 450); K. M. Alder, \$312.50; A. Arthur, \$1,754.42†; S. Baker (included under Vote 446); G. A. Barclay, \$1,031.27†; M. F. Bennetts, \$594.63†; A. G. Beveridge, \$365.39†; R. C. Bishop, \$356.91; B. Blais, \$581.34†; R. A. Boulton, \$444.15†; A. N. Broome (included under Vote 446); M. E. Brown, \$419.98†; G. N. Bruce, \$1,279; B. H. Byrnes, \$389.96; P. R. Choquette, \$430.81†; C. S. Coates, \$738.76†; U. Cote, \$406.82†; J. L. Cotter, \$770.41; J. Cranke (included under Vote 447); H. B. Date, \$1,910.25†; R. F. Dillon, \$617†; E. N. Dissing, \$1,210.29†; D. Dougall, \$1,267.06†; C. W. Dykeman, \$523.96†; D. R. Easton, \$712.18; D. J. Fader, \$461.49; T. Fenton, \$398.00; H. G. Fincher, \$319.95†; E. B. Fitzgerald, \$439.96; T. G. Foreman, \$786.62†; D. Fortune (included under Vote 446); G. H. Fowler (included under Vote 449); H. J. Foxton, \$809.17†; G. U. Francœur, \$964.68; L. J. Giroux, \$333.15†; C. C. P. Graham, \$321.20†; W. E. Harris, \$268.17†; D. Harrold, \$569.60; R. M. Harvie (included under Vote 447); K. M. Heard, \$309.60; R. Hillier, \$1,177.38†; E. M. Horn, \$402.81†; D. R. Irwin, \$328.37; M. T. Jackson, \$306.54†; A. R. Jones, \$809.67; C. Joyce, \$309.71†; H. F. Keller, \$1,009.16†; D. G. Kerr (included under Vote 446); P. C. Kluha, \$1,323.38; S. E. Lambert (included under Vote 447); F. Leclerc, \$1,291.84†; N. A. Leigh (included under Vote 446); J. F. Lovett, \$480.06†; J. H. Lunnin, \$379.03†; A. G. MacDougall, \$506.25†; R. M. MacFarlane, \$423.96†; S. Machin, \$1,213.80†; E. A. MacIntosh, \$2,066.96†; A. B. Martin, \$1,247.20; S. J. Mayzes, \$324.72†; B. M. McLean, \$321.35†; M. Miller, \$656.78†; O. B. Miller, \$1,478.12†; C. G. Moore, \$1,165.23†; T. L. Morrissey, \$804.37†; S. T. Muddeman (included under Vote 446); A. E. B. Murphy, \$1,909.58†; G. O'Brien, \$431.63†; J. A. Paquin, \$1,721.41†; A. T. Paton, \$350.07†; W. E. Payn, \$1,512.15†; H. P. Pearson, \$407.29†; F. R. Plourde, \$406.36†; D. O. Pockley, \$1,161.68†; C. A. Pope, \$469.41†;

G. Porter, \$1,895.12†; C. H. Ramsden, \$429.11†; R. E. Rapple (included under Vote 447); D. M. Robertson, \$356.04†; E. C. Schroeder, \$2,121.54†; F. J. Shanahan, \$771.59†; G. C. Shedden, \$1,433.76†; J. S. Sherren, \$1,652.87†; T. E. E. Slater, \$1,380.94†; B. M. Smith, \$1,040.92†; D. Smith, \$2,187.19†; G. L. Smith, \$366.91; J. G. Smith, \$451.61†; P. M. Smith, \$384.80; R. H. Smith, \$500.94; J. A. Spanier, \$514.26†; D. L. G. Sproule, \$1,174.57†; C. T. Sullivan (included under Vote 449); A. G. Taylor, \$327.11†; H. W. B. Thompson, \$1,016.20†; G. Toms, \$1,657.53†; W. R. Tremaine, \$671.71†; L. E. Trepanier, \$768.75†; A. E. Upton, \$1,228.82†; G. Uttley, \$861.05†; C. Valin, \$623.20†; J. E. R. Vincent, \$307.07†; N. R. Waugh, \$1,889.84†; L. H. Wickwire, \$395.52†; J. Wilson, \$478.04†; L. G. Woodward, \$1,155†.

†These items include amounts charged to other accounts as follows: Vote 444, \$1,930.63; Vote 446, \$36,145.39; Vote 447, \$2,877.90; Vote 448, \$46.67; Vote 449, \$2,104.57; Vote 451, \$10,524.57.

Included in the expenditures are payments, mainly for acquitted transportation warrants, to the Canadian National Railways, \$7,545.83; and the Canadian Pacific Railway Co., \$8,143.16.

Vote 446 (and Vote 890, Supplementary Estimates) Rehabilitation Services

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	5,463,186 00	5,303,186 00	5,118,375 37
Other Pay-list Items	32,814 00	32,814 00	31,166 56
A Advertising and Publicity	145,000 00	160,000 00	154,262 70
B Telephones, Telegrams and Postage	150,000 00	165,000 00	157,602 16
C Equipment	60,000 00	160,000 00	150,740 80
Lands and Buildings	5,000 00	10,000 00	8,477 38
D Sundries	11,000 00	36,000 00	29,366 29
E Professional and Special Services	28,000 00	28,000 00	25,960 97
F Fees of Advisory Committees—Re-establishment Credits	25,000 00	25,000 00	11,100 72
G Expenses, Conferences of Chairmen of Citizens' Committees ..	30,000 00	30,000 00	14,007 66
H Special Placement Services	25,000 00	25,000 00	13,631 83
I Materials and Supplies	170,000 00	170,000 00	169,818 20
Freight Cartage and Express	5,000 00	5,000 00	2,000 27
J Transportation and Travelling Expenses	350,000 00	350,000 00	318,831 24
	<u>\$6,500,000 00</u>	<u>\$6,500,000 00</u>	<u>\$6,205,342 15</u>

As of March 31, 1947, there were 2,636 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Adams, N. A.	\$ 2,700 00	Barrie, W. F.	3,000 00	Bennett, J. J.	3,360 00
Agnew, W. H. (July 31)	3,000 00	Barron, J. H.	3,660 00	Benoit, P.	3,000 00
Akin, J. C. L.	2,580 00	Barry, J. P.	3,000 00	Berlyn, M. L. (trans- ferred to Vote 444, Apr. 1)	3,000 00
Aldridge, A. A.	3,720 00	Barry, J. W.	3,000 00	Berry, R. A.	3,000 00
Allan, I. B.	2,460 00	Baskerville, M. G. ..	3,120 00	Bignell, C. W.	2,460 00
Allardyce, S. L. G.	2,700 00	Bawlf, L. D.	2,700 00	Binns, R. E. C.	3,600 00
Amyot, F.	3,000 00	Baxter, R. A.	3,720 00	Bird, W. E. (trans- ferred to Vote 445, Apr. 1)	3,240 00
Anderson, A. H. (Jan. 31)	3,000 00	Bayliss, G.	2,580 00	Blouin, G. J. C. E. J. (Sept. 9)	3,000 00
Anderson, H. J.	3,000 00	Beatty, L. G.	3,920 00	Boisvert, L. E. (Mar. 31)	3,360 00
Anderson, H. W.	3,000 00	Beauvais, P. E.	3,000 00	Bolduc, J. L.	3,000 00
Andoff, J. E.	3,660 00	Beck, E. W. T. (Mar. 31)	3,300 00	Boulter, A. W.	3,720 00
Armstrong, R. J. W.	3,000 00	Beckingham, W. W.	3,240 00	Bourgeault, J. A. ..	3,240 00
Armstrong, W. W. ..	2,880 00	Beesley, J. O.	2,580 00	Bradley, J. P.	3,120 00
Arrell, G. L.	3,120 00	Beja, M.	3,000 00	Bradley, W. R.	2,700 00
Atkinson, S. E.	2,880 00	Belding, C. E.	3,000 00	Breck, T. G.	3,600 00
Baird, J. G.	3,000 00	Bell, D. M.	3,000 00	Brice, J. W. (Aug. 17)	2,400 00
Baird, K. G.	2,580 00	Bell, H. M.	3,900 00	Briese, M. M. (Oct. 15)	3,000 00
Baker, F. J.	3,000 00	Bell, J. K.	4,500 00		
Baker, J.	3,900 00	Bell, L. D.	2,700 00		
Banting, A. D. (Mar. 31)	3,240 00	Bell, W. W.	4,500 00		
Barnett, J. H.	3,540 00*	Bellavance, C.	3,000 00		
Barrett, F. G.	3,000 00	Bell-Irving, M.	3,360 00		
		Belzile, F. (Feb. 28) ..	3,000 00		
		Bennett, D. L.	3,000 00		

	Salary rate		Salary rate		Salary rate
Bromley, A. J.	4,500 00	Cullen, C. R.	3,000 00	Ewens, G. M.	2,880 00
Brooks, C. C.		Currie, E.	3,000 00	Farrar, P. W.	3,000 00
(Jan. 11)	3,120 00	Currotte, E. H.	2,820 00	Fellows, W. A.	2,700 00
Brooks, N. V.	3,000 00	Curry, B. H.	3,120 00	Ferguson, G. A. ...	6,500 00
Brown, A. E.	3,600 00	Curry, E. L.	3,360 00	Ferguson, W. K. ...	2,700 00
Brown, F. E.	3,000 00	D'Aoust, J. O.	2,944 00*	Ferland, L. (Sept. 21)	3,000 00
Brown, F. V.	3,000 00	Davis, D. W.	2,580 00	Ferrie, C. C.	3,000 00
Brown, G. H.	4,200 00	Davis, E. W.	3,120 00	Fisher, A. G.	2,700 00
Brown, H. S. L. ...	3,600 00	Davis, H. B.	2,700 00	Fleet, L. B. (Feb. 28)	3,600 00
Brown, J. (Jan. 7)	2,700 00	Dawson, B.	3,900 00	Fleming, H. R. ...	2,580 00
Brown, M. L.	3,000 00	Day, E. W.	3,480 00	Flora, L. L.	2,460 00
Bruyere, G. J. R.		Dean, E. F.	3,000 00	Fluck, W. L.	2,580 00
(July 31)	3,000 00	De Grace, A.		Follis, G. S.	2,580 00
Bryan, B. G.	4,200 00	(July 8)	3,000 00	Forman, J. H.	3,000 00
Buchanan, T. M. ...	3,000 00	Demone, H. E.	2,460 00	Forrest, G. A.	2,700 00
Burbridge, D. A. ...	3,000 00	Depencier, C. E. ...	3,000 00	Forster, K. B.	3,240 00
Burton, R. B.	3,360 00	Dery, J. A. R.	2,880 00	Fortune, D.	4,200 00
Butler, R. E.	2,400 00	Desjardins, H. A. ...	3,000 00	Fournier, C.	3,600 00
Butteris, H. L. M.	2,820 00	Desjardins, L. H. ...	3,600 00	Fransham, J. H. ...	2,820 00
Byrne, T. S.	3,000 00	Desloges, Y. F. C.		Fraser, L. M.	3,000 00
Calthell, J. F.	3,000 00	(transferred to Vote		Fraser, L. N.	3,000 00
Calneck, J. M.	3,000 00	444, Sept. 9)	3,000 00	Fraser, W. B.	3,000 00
Cameron, J.	2,700 00	Des Rosiers, C. E.		Frechette, H. F. E.	4,080 00
Cameron, S. D.	2,880 00	(Mar. 31)	2,560 00*	Frost, I. R.	2,580 00
Campbell, A. L.	3,120 00	Devine, L. A.	2,700 00	Funnell, R. H. (trans-	
Campbell, C. A.	2,820 00	Devitt, G. W.	3,000 00	ferred to Vote 445,	
Capel, R. F.	3,000 00	De Wolfe, A. W.	2,580 00	Apr. 1)	3,000 00
Carpenter, F. I.	3,120 00	Dibblee, H. F.	3,480 00	Furlong, M. G.	3,000 00
Carr, A. E.	2,580 00	Dickie, I. H.	2,820 00	Furnell, J. R.	2,700 00
Catto, J. A.	3,120 00	Dickson, W. W.		Gagnon, J. A. A. ...	3,720 00
Champagne, E. O. ...	3,000 00	(July 16)	3,000 00	Galbraith, F. A. ...	3,720 00
Chartrand, R. L. ...	3,120 00	Dillon, M. E.	3,000 00	Gammell, J. B.	3,000 00
Chatwin, A. E.	4,500 00	Donaldson, C. Y. ...	2,700 00	Gartshore, J. B. ...	3,060 00
Clark, J. B.	2,940 00*	Doohan, W. P. (trans-		Gill, C. V.	2,700 00
Clements, H.	3,000 00	ferred to Vote 445,		Gillespie, A. M. ...	3,000 00
Clements, H. E. ...	3,000 00	May 1)	2,520 00	Gillie, K. B.	
Clerk, B. M.	4,500 00	Doughty, H. G. N. ...	3,000 00	(May 14)	3,000 00
Cochrane, C. K. ...	3,000 00	Dow, J. N.	3,000 00	Glass, L. G.	2,580 00
Cocks, H. F. C. ...	3,000 00	Driscoll, W. S.		Godfrey, R. F.	3,000 00
Cole, H. G. S.	2,880 00	(June 29)	3,000 00	Goldston, R. G. ...	3,120 00
Coleman, G. P. ...	3,000 00	Drysdale, I. G.	3,000 00	Gordon, R. M.	3,000 00
Colive, G. R.	2,700 00	Dudley, G. H.	3,000 00	Gormar, T. B.	2,820 00
Comeau, H. R.	3,000 00	Dugal, G. H.	3,000 00	Gosselin, J. P. Y. ...	3,600 00
Connors, M. J.	3,000 00	Duggan, W. S.	3,000 00	Goulding, F. E. ...	3,360 00
Cook, B. L.	3,000 00	Duncan, J. W.	3,000 00	Goulet, J. A.	
Cook, M. W.	2,820 00	Duncan, W. A.		(May 15)	3,000 00
Cormack, G. W.	2,820 00	(March 28)	3,000 00	Gourlay, G. M.	
Corrigan, W.	3,120 00	Dunham, F. J.	2,820 00	(Mar. 7)	2,580 00
Cote, A. W. (Jan. 31)	3,000 00	Dunlop, E. A.	3,900 00	Graham, F.	2,460 00
Coulter, G. A.	3,000 00	Dupuis, M.	2,700 00	Graves, H. C.	3,120 00
Coward, G. L.	3,000 00	Dupuis, R.	3,720 00	Greer, T. E.	3,600 00
Coward, G. S.	3,000 00	Eby, B. S. (trans-		Grenier, J. (trans-	
Craig, E. A.	3,120 00	ferred to Vote 455,		ferred to Vote 445,	
Crane, C. E.	2,700 00	Jan. 9)	3,000 00	July 1)	3,000 00
Crawford, A. W. ...	5,100 00	Eddie, D. R.	2,700 00	Grenier, J. J.	
Crawford, O. W. E.	3,720 00	Edmundson, P. A. ...	2,820 00	(Mar. 31)	2,700 00
Crawford, V. K.	3,000 00	Edwards, W.	2,700 00	Grose, R. E.	3,720 00
Creighton, G. E. ...	2,700 00	Elliott, O. C.	4,900 00*	Gunn, B. S.	3,000 00
Crichton, R.		Elliott, W. A.	3,000 00	Gunn, K. P.	2,580 00
(Mar. 31)	2,580 00	Ellis, H. E.	2,700 00	Hadwin, H. S.	3,000 00
Cromb, W. T.	3,900 00	Ellis, R. A.	3,000 00	Haldenby, C. N. ...	3,000 00
Crossen, W. V.		Ellis, W.	2,880 00	Hall, G.	2,460 00
(Apr. 6)	4,200 00	Elmsley, N. B.	2,580 00	Hamilton, G. C.	
Crossley, C. J.	3,660 00	Erskine, N. R.	3,000 00	(Jan. 11)	3,000 00
Crutcher, J. A.		Ettles, I. M.	2,580 00	Hamilton, T. F. ...	3,720 00*
(Oct. 14)	2,580 00	Evans, A. E.	3,000 00		

	Salary rate		Salary rate		Salary rate
Hanna, G. W. (trans- ferred to Vote 447, Feb. 1)	3,000 00	Jobin, J. H.	3,000 00	Lovelace, S. E.	2,700 00
Harris, W. C.	3,000 00	Johnson, C. W. (Dec. 31)	3,000 00	Lowe, R. H.	3,360 00
Harris, W. J.	3,000 00	Johnson, F. J.	3,000 00	Lumsden, P. V. (Mar. 31)	2,460 00
Hasselfield, M.	3,000 00	Johnson, G. H.	3,120 00	MacBeth, J. D.	3,900 00
Haylett, A. D.	3,300 00	Johnson, J. W.	3,780 00	MacDonald, J. M. ..	3,000 00
Head, D.	3,000 00	Johnston, E. B.	2,460 00	MacDonald, L. F.	2,580 00
Henley-Lewis, J. W. L. (Aug. 31)	3,000 00	Jolley, J. (Feb. 28) .	2,580 00	MacKenzie, K.	3,360 00
Herbert, H. R.	3,600 00	Jones, E. F.	2,700 00	MacKenzie, K. A. ..	3,360 00
Hercus, C. M.	3,000 00	Jones, H. P. H.	3,900 00	MacKenzie, K. C. ..	4,500 00
Hickey, R. J.	3,360 00	Kearns, P. F. J. (July 8)	3,000 00	MacKenzie, L. H. (Mar. 31)	2,820 00
Hickling, J. F. (Oct. 21)	3,000 00	Keating, M. A.	3,000 00	MacKey, W. T.	3,000 00
Hider, W. F.	2,700 00	Keir, J. J.	3,000 00	MacKinnon, C. D. ..	3,360 00
Higgins, W. H.	3,000 00	Kelley, G. K. (trans- ferred to Vote 445, Apr. 1)	3,240 00	MacMahon, R. B. ..	3,000 00
Hills, J. A.	2,880 00	Kelly, R. J.	2,580 00	MacPhee, M.	2,820 00
Hinch, T. W. B. (transferred to Vote 445, Apr. 1)	3,600 00	Kelly, W. G. (Oct. 3)	3,000 00	MacPherson, J. T. ..	2,820 00
Hitchins, W. E.	3,000 00	Kennedy, A. D.	3,000 00	Magny, G. N. (transferred to Vote 445, Aug. 26)	3,000 00
Hobbins, A. F. (Mar. 21)	2,580 00	Kennedy, K. S.	3,424 00*	Mahon, G. S.	3,600 00
Hodgins, H. S. (Oct. 31)	3,000 00	Kennedy, W.	2,700 00	Maier, H. L. (Oct. 8)	3,000 00
Hodson, R.	3,000 00	Kerr, L. H. (Feb. 26)	2,700 00	Malabar, R. F.	3,000 00
Hogan, J. J. (June 15)	3,240 00	Kidd, E. E.	3,360 00	Malone, F.	3,720 00
Holdsworth, W.	3,840 00	King, J. E.	3,720 00	Mann, G. L.	3,600 00
Holley, T. G.	3,360 00	Kirkpatrick, W. A. (Oct. 31)	2,820 00	Manson, F. J.	2,700 00
Hollingsworth, J. S.	3,600 00	Kitchen, J. A.	3,000 00	March, K. S.	3,000 00
Holloway, R. D.	3,240 00	Knott, W. G.	3,120 00	Marion, R. G. (Apr. 1)	3,000 00
Hopkinson, J. R. (transferred to Vote 445, Apr. 1)	3,240 00	Labrecque, P.	3,000 00	Mark, H. R.	3,000 00
Horsfield, R. E.	3,720 00	Lachance, J. H.	3,120 00	Marples, R. B.	2,700 00
Hounsom, A. E.	3,600 00	Lachance, J. P.	3,600 00	Marshall, D. H.	3,900 00
Howe, E. (Sept. 30)	2,400 00	Lafond, R. T. (Nov. 30)	3,000 00	Martin, D. S.	2,700 00
Hudson, R.	3,360 00	Laidlaw, A. F.	3,000 00	Masson, D. G. (Dec. 31)	3,240 00
Hull, C. C.	3,000 00	Landriau, F. A. (transferred to Vote 445, Apr. 1)	3,240 00	Masson, H. (trans- ferred to Vote 445, Aug. 15)	3,240 00
Hume, D. O. D. M. (Aug. 31)	3,000 00	Lane, H. N.	2,700 00	Matheson, J. P.	3,600 00
Hunt, H. J.	4,200 00	Lane, T. H.	3,360 00	Mathieson, L.	3,480 00
Hunter, G. I.	3,000 00	Langlois, J.	3,360 00	Mattar, C. B.	2,580 00
Hurley, F. H.	2,700 00	Large, J. L. R.	3,000 00	McArthur, G. C.	3,120 00
Hurley, P. R.	3,000 00	Lawrence, M. F.	3,000 00	McCallum, A. H.	3,240 00
Husbands, W. E.	2,700 00	Laws, R. B.	3,000 00	McCausland, G. A. D.	3,000 00
Ireland, R. R. (Sept. 9)	3,000 00	Lea, H.	3,120 00	McCrae, F. W.	3,600 00
Irwin, R. T.	3,000 00	Leavitt, H. R.	3,600 00	McDonald, D. A.	3,000 00
Jackson, H. A.	2,820 00	Le Drew, R. B.	3,000 00	McDonald, S. J.	2,880 00
Jackson, H. J.	3,000 00	Lee, E. G.	3,000 00	McFadden, J. H. (Apr. 30)	3,000 00
Jamieson, B. (Mar. 31)	3,000 00	Legate, J. A. C.	3,000 00	McFarlane, A.	3,000 00
Jamieson, H. W.	5,100 00	Leitch, N. M. (Oct. 31)	3,000 00	McFarlane, J. D.	3,000 00
Jansen, W. W.	2,880 00	Lennan, C. R.	3,900 00	McGarvin, F. G.	3,000 00
Jarvis, W. E. C.	2,700 00	Levesque, M. D. G. (Jan. 31)	3,000 00	McGinn, P. P.	3,000 00
Jenkins, C. A. (July 31)	2,400 00	Levien, E. D. W. (Aug. 8)	2,700 00	McKay, J. G.	3,120 00
Jenkins, W. L.	2,700 00	Lindsay, W. R. (Mar. 31)	3,000 00	McKay, W. A.	3,000 00
Jessop, A. C. (June 15)	2,400 00	Lindsey, C. B.	3,000 00	McKee, M. R.	3,120 00
Jewett, A. S.	2,880 00	Linington, F. W.	3,000 00	McKenzie, W.	3,000 00
Jickling, J. G. (Aug. 31)	3,000 00	Livingstone, A. G. ..	3,120 00	McKinley, F. A. (transferred to Vote 445, Apr. 1)	3,240 00
		Logan, F. L.	3,000 00	McKinney, G. H. (Feb. 28)	2,580 00
		Logan, J. T.	3,000 00	McLaren, W. R.	3,000 00
		Loranger, J. J. D.	2,880 00	McLean, I.	3,720 00
		Lord, F. M.	2,820 00	McMahon, J. L.	2,580 00
		Louson, I. H.	3,000 00	McMurphy, J. A.	3,000 00

	Salary rate		Salary rate		Salary rate
McMurray, J. A. ...	2,700 00	Probe, J. O.	3,000 00	Shaw, J. W. R.	3,360 00
McRae, E. A.	3,480 00	Purchase, W. K.	3,000 00	Sheldrake, J. D. ...	2,580 00
McTaggart, F. G. ...	4,500 00	Quigley, J. G.	2,700 00	Shepard, J. W.	2,460 00
McTavish, F. D.	2,700 00	Raitblat, F. A. (June 28)	3,000 00	Shoenau, K.	3,000 00
Megloughlin, W. B. .	3,900 00	Ralph, W. D.	3,000 00	Shouldice, V. W. ...	3,360 00
Meilleur, R. N.	2,880 00	Ramsay, D. P.	3,000 00	Shrum, L. K.	3,120 00
Menzies, D. K.	3,000 00	Ramsden, F. E.	2,820 00	Siddorn, J. D.	3,000 00
Metcalfe, V. H.	3,000 00	Ranney, J. J.	2,700 00	Simpkins, J. C.	3,000 00
Michaud, A. H.	3,000 00	Read, J. H. (Aug. 7)	3,720 00	Simpson, A. B. (Feb. 28)	2,580 00
Miller, D. L.	3,300 00	Reed, J. B.	2,700 00	Simpson, L. H.	2,460 00
Miller, W. T.	3,000 00	Rees, L. A.	3,000 00	Skeaff, J. M.	3,000 00
Mills, A. L. (Mar. 31)	3,000 00	Reid, J. K.	3,000 00	Small, D. S.	3,000 00
Mills, F. S. (Mar. 31)	3,120 00	Rhodes, J. K. (Dec. 14)	2,580 00	Smeaton, J. L.	2,700 00
Mitchell, D. D. (Apr. 30)	3,000 00	Richard, A. E.	5,000 00	Smith, A. D. (Mar. 31)	3,000 00
Montague, W. H.	3,900 00	Richard, H. J. C. (Mar. 31)	3,000 00	Smith, C.	3,360 00
Moore, R. J.	3,720 00	Richardson, A. G. (Aug. 17)	2,400 00	Smith, H. A.	3,600 00
Moreau, H. L.	3,000 00	Richardson, W. B. .	3,120 00	Smith, H. C.	3,000 00
Morgan, D. W.	2,820 00	Riches, P. L. F.	4,200 00	Smith, J. E. (Aug. 31)	3,720 00
Morin, V.	3,000 00	Richmond, M. P. ...	3,000 00	Smith, S. D.	2,580 00
Morris, J. R.	3,000 00	Ridley, B. W. (trans- ferred to Vote 444, Apr. 1)	3,000 00	Sorby, L. C. B.	2,700 00
Morrison, L. B.	3,000 00	Robert, G.	2,880 00	Sparling, E.	3,480 00
Morrow, J. B. K.	3,000 00	Roberts, H.	3,000 00	Spring, P. J.	3,000 00
Morwick, H. (Jan. 31)	4,500 00	Robertson, C. M. ...	3,600 00	Stagg, A. C.	2,580 00
Mosseley, J. W.	3,000 00	Robertson, M. R. ...	3,000 00	Stally, J. W. (Feb. 28)	2,700 00
Mossington, H. R. .	3,000 00	Robertson, R. S. ...	3,120 00	Stalter, O. R. (Aug. 28)	3,000 00
Murdock, W. G.	2,700 00	Robinson, J. E.	3,000 00	Stanford, M. L.	3,000 00
Murray, A. M. S. (June 15)	3,000 00	Rogers, A. W.	2,880 00	Steele, H. W.	3,720 00
Murray, J. E.	3,000 00	Roome, G.	2,700 00	Stephenson, J. C. ...	3,000 00
Murray, W. H.	2,700 00	Rose, G. E.	3,660 00	Stewart, A. M. (May 3)	3,000 00
Neilson, A. L. (May 6)	3,000 00	Ross, M. V.	3,000 00	Stockall, E. J.	3,000 00
Nicol, G.	3,000 00	Ross, R. Angus ...	2,880 00	Stone, J. L.	2,460 00
Nicol, J. J.	3,000 00	Ross, R. Armstrong	2,940 00	Stone, S.	3,000 00
Nolan, J. W.	2,700 00	Rosser, G. L.	3,120 00	Straiton, R. C.	3,000 00
Norrington, A. H. .	3,000 00	Roy, R. J. N.	3,600 00	Strickland, C. H. ...	2,940 00
North F. J.	3,000 00	Rumball, J. K.	3,000 00	Strong, R. G.	2,700 00
Northover, H. W. ...	2,880 00	Rumball, W. G. ...	4,080 00*	Summersgill, R. H. .	2,700 00
Northup, F. F.	3,000 00	Russell, J. C.	2,700 00	Taillefer, R. E.	3,000 00
O'Connor, C. R.	2,580 00	Russell, O. R.	4,020 00	Tardiff, G. C. E. (Feb. 28)	3,000 00
Oldaker, G.	2,700 00	Rutherford, T. J. .	6,900 00	Taunton, A. J. S. (Apr. 15)	3,000 00
Osler, E. R. (Mar. 31)	2,860 00	Rutherford, W. D. (Feb. 28)	3,240 00	Taylor, F. C.	2,880 00
Ouvrard, J. E. R. ...	2,700 00	Rutledge, W. L. (Apr. 30)	3,000 00	Taylor, T. T. (trans- ferred to Vote 445, Apr. 1)	3,240 00
Painchaud, J. R.	4,200 00	Salter, M. D. (July 24)	4,200 00	Thivierge, J. P.	3,600 00
Paquin, J. H. E.	3,600 00	Salter, W. E.	2,460 00	Thomas, B. H.	3,000 00
Parker, F. R.	3,000 00	Sangster, E. M.	3,000 00	Thomas, O. P.	3,000 00
Parliament, G. H. ...	4,800 00	Sansome, M. A.	3,000 00	Thomas, W. H. A. (May 31)	3,000 00
Patterson, J. G.	3,000 00	Saunders, A. C.	3,000 00	Thomson, H. W. ...	3,000 00
Payne, F. J.	3,000 00	Sayles, J. H.	3,120 00	Tighe, J. T.	2,460 00
Pearson, J. D.	3,000 00	Scandrett, W. L. ...	3,000 00	Tolton, H. G. (Sept. 16)	2,400 00
Pelletier, J.	3,000 00	Schofield, J. D. ...	2,700 00	Torrance, P. V.	3,000 00
Pentland, B. G.	4,500 00	Scott, H. E.	3,900 00	Trainor, J. J. (Sept. 22)	2,580 00
Pentland, B. J.	3,600 00	Scott, R. P.	3,600 00	Tremblay, D. V. (July 15)	3,000 00
Perry, G. B.	2,700 00	Scovil, S. S.	2,880 00	Tubb, C. S. T.	3,000 00
Perry, L. J.	3,000 00	Seeger, N. M. S. ...	3,120 00		
Peters, J. A.	2,580 00	Selleck, G. F.	2,580 00		
Phillips, F. S.	3,360 00	Shand, A. E. T.	2,700 00		
Philpott, P. J.	4,500 00	Sharp, J. D.	3,000 00		
Plummer, J. O.	3,660 00	Sharp, R. A.	2,820 00		
Potts, A. E.	5,000 00				
Powell, M.	2,700 00				
Prevost, P. L.	2,580 00				
Priestley, R. J. (Feb. 28)	3,000 00				

	Salary rate		Salary rate		Salary rate
Tufts, A. C.	3,900 00	Wees, W. R. (June 11)	6,000 00	Williamson, J. C. B.	2,700 00
Turnbull, W. L.	3,120 00	Weir, H. E.	3,240 00	Wilson, A. K.	3,120 00
Turner, A. C. (May 15)	3,000 00	Weir, J. W.	3,600 00	Wilson, E. J.	2,460 00
Turner, H. R.	3,000 00	Weldon, C. L.	2,520 00	Wilson, J. C.	2,700 00
Turner, R. A. H. T.	3,000 00	Wellcock, T. C.	3,000 00	Wiseman, C. R. ...	3,720 00
Turner, R. E. W. ...	2,460 00	Wells, L. F. (June 15)	3,000 00	Wodlinger, D. S. ...	2,580 00
Tuttle, J. H.	3,000 00	Welsh, T. F.	3,000 00	Wood, E. A.	3,000 00
Tyrrell, W. C.	3,120 00	Wensley, H.	3,360 00	Wood, J. F. (Mar. 15)	2,700 00
Upton, R. (Mar. 31)	2,580 00	Wesley, J. E.	2,580 00	Wood, P. S.	3,120 00
Vachon, L. R. J. ...	3,000 00	West, E. (Mar. 3) ..	3,000 00	Wood, R. J.	3,000 00
Valade, L. B.	3,000 00	Whinney, E. M. ...	3,000 00	Wood, W. J.	2,700 00
Vallerand, J. G. (Feb. 28)	2,460 00	Whipple, H. M. ...	2,700 00	Woods, J. R.	3,000 00
Van Slyck, E. B. ...	2,460 00	White, H. E.	3,120 00	Woods, M. T. (Aug. 16)	3,000 00
Vernon, J. P.	2,700 00	Whittaker, G.	3,000 00	Woolatt, R. M. ...	2,700 00
Vogel, C. A.	3,000 00	Whitten, A. K.	4,200 00	Wright, A. M.	5,400 00
Walker, H. E.	2,820 00	Wier, H. V.	3,000 00	Wright, R. J.	3,000 00
Wallace, R. M.	3,000 00	Wilcocks, L. C.	3,120 00	Wright, W. H.	3,120 00
Watson, D. R.	2,700 00	Wilkinson, J. J.	3,000 00	Wylde, H. G.	3,000 00
Watson, H. E.	2,700 00	Willcock, R. (Apr. 30)	3,000 00	Yarwood, D. M. ...	3,000 00
Waugh, A. M. (Mar. 31)	2,700 00	Williamson, D. M. (Oct. 8)	3,240 00	Yates, S. R.	3,000 00
Webb, W. K. (trans- ferred to Vote 445, Apr. 1)	3,600 00			Young, A. S.	2,700 00
				Young, J. K. C. ...	3,720 00

- A *Advertising and Publicity.* Suppliers receiving \$5,000 or over: Department of Public Printing and Stationery, \$17,224.61 for departmental publications; National Film Board, \$13,575.18; Stewart Lovick, Ltd., \$121,478.46.
- B *Telephones, Telegrams and Postage.* Charges for the three services are: telephones, \$49,257.52; telegrams, \$12,903.63; postage, \$95,441.01.
- C *Equipment.* The Department of Public Printing and Stationery received \$110,723.34 for office equipment.
- D *Sundries.* Includes \$5,433.21 for light, heat, power and water rates; \$3,547.95 for minor disbursements to veterans and \$7,551.50 for the pay of guards supplied by the Canadian Corps of Commissionaires.
- E *Professional and Special Services.* Includes payment of \$5,000 to the Canadian Bar Association as authorized by P.C. 384/1260 of April 1, 1946 and \$10,000 to the Department of Trade and Commerce, for survey of rehabilitation of veterans of World War II by the Sampling Organization of the Dominion Bureau of Statistics, as authorized by P.C. 3589 of August 27, 1946.
- F *Fees of Advisory Committees—Re-establishment Credits.* P.C. 8404 of November 1, 1944 authorizes the Minister to appoint local, regional or provincial honorary advisory committees to advise and report to the Department with respect to the qualifications of applicants in relation to the objects for which any Re-establishment Credit is proposed to be used and the soundness of the investment proposed by the applicant. The Minister is further authorized to pay each member of any such committee so appointed the sum of \$10 per day as an honorarium for each whole day spent on the business of the committee.
- G *Expenses, Conferences of Chairmen of Citizens' Committees.* The Department pays actual travelling expenses incurred by the Chairman of Citizens' Committees in attending conferences, arranged by the Department in conjunction with the Department of Labour and the Department of Reconstruction and Supply, on the re-establishment of veterans.
- H *Special Placement Services.* Includes payment of \$4,657.49 to the War Amputations of Canada covering salary (\$3,600) and travelling expenses (\$1,057.49) of R. R. Hodgson, Placement Officer; payment of \$2,696.67 to the National Society for the Deaf and Hard of Hearing, covering part of the salaries (\$1,800) and sundry expenses (\$896.67) of two of its officials; also payment of \$6,277.67 to the Canadian Paraplegic Association covering salaries (\$4,475), office expenses (\$494.23) and travelling expenses (\$1,308.44).
- I *Materials and Supplies.* The Department of Public Printing and Stationery received \$168,145.96 for printing and stationery.

J. Transportation and Travelling Expenses. Travelling expenses (exclusive of cost of transportation warrants) of \$300 or over were paid to the following employees (where names are followed by asterisks, the travelling expenses are shown under Vote 445): A. A. Aldridge, \$408.59†; J. R. Algar, \$1,234.71; G. C. Andrews, \$729.19†; W. W. Armstrong, \$1,669.83; A. Arthur*, S. E. Atkinson, \$1,344.14; S. Baker, \$1,393.77; J. H. G. Banting, \$1,421.26; R. G. Banting, \$1,552.11; G. A. Barclay*, J. H. Barron, \$391.58; M. E. Baxter, \$353.22†; R. A. Baxter, \$1,240.49; P. E. Beauvais, \$498.22; C. E. Belding, \$655.70; H. M. Bell, \$817.82†; C. Bellavance, \$587.29; J. W. Belwa, \$599.78†; L. G. Bennett, \$353.94; P. Benoit, \$913.53; A. Bishop, \$407.87; R. C. Bishop, \$356.91; B. Blais*, J. P. Bradley, \$328.20; C. Braun, \$499.47†; T. G. Breck, \$318.82†; A. N. Broome*; F. V. Brown, \$846.15; G. H. Brown, \$495.13; M. L. Brown, \$611.54; T. N. Buchanan, \$900.67; E. L. M. Burns (included under Vote 444); H. L. M. Butteris, \$518.94†; T. S. Byrne, \$606.57; A. L. Campbell, \$1,198.37; C. A. Campbell, \$1,184.92; J. A. Catto, \$569.04; E. O. Champagne, \$607.40; G. G. Charron, \$730.38†; A. E. Chatwin, \$389.75; T. G. Chisholm, \$558.43; H. H. Church, \$1,457.29†; M. Clark, \$783.90†; H. R. Comeau, \$456.83†; W. T. Correll, \$390.83†; A. W. Cote, \$792.29; J. L. Cotter*, J. E. Cowle, \$508.21; W. W. Crawford, \$482.79; O. W. E. Crawford, \$669.67; W. G. Crockett, \$506.26†; C. R. Cullen, \$882.40; E. H. Curotte, \$1,223.80; B. Currie, \$479.65; H. Currie, \$979.59; T. R. Daily, \$342.07; H. B. Date*; H. B. Davis, \$424.64†; J. M. Defoe, \$1,288.58†; C. E. Depencier, \$877.42; P. M. Devine (included under Vote 449); R. F. Dillon*; E. N. Dissing*; A. G. Dobbie, \$353.72†; D. G. Doig, \$378.75; D. Dougall*; G. S. Douglas, \$1,925.70†; J. N. Dow, \$3,240.11; C. F. Drapreau, \$662.57; I. G. Drysdale, \$1,613.30; G. H. Dugal, \$671.59; W. S. Duggan, \$622.16; F. J. Dunham, \$618.64†; E. A. Dunlop, \$981.84; P. A. Edmundston, \$384.54; W. A. Elliott, \$393.05; W. Ellis, \$414.61; N. R. Erskine, \$316.91; A. E. Evans, \$1,168.14; P. W. Farrar, \$574.91; W. A. Faulkner*; H. R. Fleming, \$399.44†; E. W. Flewelling, \$526.59†; G. S. Follis, \$663.23; T. G. Foreman*; F. G. Forster, \$429.78; D. Fortune, \$601.35†; G. H. Fowler (included under Vote 449); L. M. Fraser, \$344.04; W. B. Fraser, \$1,131.54; J. B. Gartshore, \$302.46; J. W. Gillespie, \$691.18; L. G. Glass, \$804.44; R. G. Goldston, \$670.40†; T. B. Gorman, \$1,895.28†; L. M. Graham, \$1,382.56; H. C. Graves, \$536.94; J. J. Grenier, \$1,484.50†; H. Griffin, \$1,458.02†; B. S. Gunn, \$562.95; L. J. Hachey, \$1,566.47; W. C. Harris, \$765.09; W. J. Harris, \$1,247.38; W. E. Hay, \$1,042.29; A. D. Haylett, \$1,378.52; C. M. Hercus, \$2,663.49; J. F. Hickling, \$693.15; W. H. Higgins, \$738.68; W. F. Hill, \$401.60†; R. Hillier*; J. A. Hills, \$1,131.26; W. Holdsworth, \$364.20; H. H. Hoyt, \$676.31; H. J. Hunt, \$436.47; T. Hunter, \$393.63; H. A. Jackson, \$666.79; B. Jamieson, \$2,711.14; H. W. Jamieson, \$669.56; W. W. Jansen, \$810.80; J. H. Jobin, \$302.81; G. H. Johnson, \$683.95; J. Julian, \$1,951.94†; H. F. Keilor*; J. J. Keir, \$2,060.53; R. J. Kelly, \$920.79†; K. S. Kennedy, \$350.37; W. A. Kenney, \$862.88†; G. A. Kenning, \$409.31; D. G. Kerr, \$2,640.98†; J. E. King, \$648.02; M. P. Labrick, \$1,184.37; J. P. Lachance, \$733.38; J. A. Lalonde, \$1,147.78; H. N. Lane, \$322.06; J. Langlois, \$706.70; J. L. R. Large, \$1,392.36; F. Leclerc*; N. A. Leigh, \$429.47†; E. R. Lethbridge (included under Vote 450); M. D. G. Levesque, \$788.68†; H. F. Lomas, \$312.34; D. Loranger, \$462.79; J. J. D. Loranger, \$515.59; I. H. Louson, \$668.75; P. V. Lumsden, \$317.63; S. Machin*; E. A. MacIntosh*; K. C. Mackenzie, \$813.28†; H. B. MacMahon, \$660.02; M. MacPhee, \$2,120.53†; A. F. Malone, \$835.45; F. J. Manson, \$944.64; D. H. Marshall, \$569.85; A. W. McCallum, \$323.31; D. A. McDonald, \$106.66; J. D. McFarlane, \$1,001.69; P. P. McGinn, \$844.56†; J. S. McIntosh, \$902.34; M. R. McKee, \$605.93†; C. D. McKinnon, \$563.01; F. G. McTaggart, \$1,162.27; A. J. McHurst, \$521.83; D. K. Menzies, \$2,720.93; A. Michaud, \$1,517.67; A. H. Michaud, \$1,583.87; O. B. Miller*; W. T. Miller, \$367.31; A. L. Mills, \$675.95; C. G. Moore*; T. L. Morrissey*; J. B. K. Morrow, \$1,505.17†; H. R. Mossington, \$325.15; S. T. Muddeman*; A. E. B. Murphy*; G. Nicol, \$407.59; J. J. Nicol, \$760.12; J. K. Nesbet, \$809.03†; H. W. Northover, \$748.12; W. R. Northridge, \$597.53; F. F. Northup, \$1,788.13; J. R. Painchaud, \$375.60; G. E. Pallascio, \$439.15; F. R. Parker, \$651.81; G. H. Parliament, \$425.49; W. J. Patterson, \$750.38; W. E. Payn*; J. D. Pearson, \$435.56; P. J. Philpott, \$789.18; D. O. Pockley*; G. Porter*; W. K. Purchase, \$808.86†; C. J. Ratcliffe, \$363.41; J. K. Reid, \$985.19†; C. J. Riley, \$434.30; G. Robert, \$351.71; W. J. Robertson, \$512.14; A. W. Rogers, \$836.45; G. Roome, \$3,648.90; W. G. Rumball, \$362.94; O. R. Russell, \$516.37; M. A. Saunders, \$1,020.38; P. J. Shanahan*; J. D. Sharp, \$2,206.13; R. A. Sharp, \$1,082.18; G. C. Sheddin*; J. S. Sherrin*; A. R. Shoebottom, \$858.92; E. C. Shrodes*; T. E. E. Slater*; B. M. Smith*; D. Smith*; E. R. Smith, \$524.54; H. A. Smith, \$1,304.48†; J. E. Smith, \$405.28; P. A. Smith, \$1,905.40; S. D. Smith, \$375.53; J. A. Spanier*; J. Spicer, \$343.35†; D. L. G. Sproule*; J. W. Stally, \$759.36†; F. G. Steeds, \$554.02; L. J. Stevens, \$573.41; E. J. Stockall, \$1,078.86; J. L. Stodders (included under Vote 449); J. R. Sullivan, \$3,897.07†; C. F. Sutherland, \$2,358.01†; G. A. Sweeney, \$548.67; O. P. Thomas, \$401.80; H. W. B. Thomson*; M. E. Titus, \$345.32†; G. A. Troughton, \$1,282.73; A. C. Tufts, \$168.41; W. L. Turnbull, \$981.22; A. E. Upton*; G. Utley*; L. B. Valade, \$1,427.45†; M. A. Vallerand, \$533.52; J. A. Vaughan, \$3,897.07†; C. Wakefield, \$563.32†; H. E. Walker, \$823.62†; E. R. Wallace, \$345.70; N. R. Waugh*; H. Wensley, \$523.38†; J. E. Wesley, \$619.84; G. Whittaker, \$795.38; L. R. Whittaker, \$2,155.00; B. Whitton, \$438.39; H. V. Wier, \$713.55; A. C. F. Winslow, \$356.94; R. J. Wood, \$560.93; J. R. Woods, \$315.68; L. G. Woodward*; A. E. F. Wright, \$905.30; A. M. Wright, \$507.00; J. E. Wright, \$352.50; H. G. Wyld, \$1,445.69†; S. R. Yates, \$734.63.

† These items include amounts charged to other accounts as follows: Vote 444, \$1,475.31; Vote 445, \$4,467.43; Vote 447, \$1,271.93; Vote 449, \$189.36; Vote 451, \$3,144.74.

Included in the expenditures are payments, mainly for acquitted transportation warrants, to the Canadian National Railways, \$28,535.97; and Canadian Pacific Railway Co., \$37,515.35.

Vote 447 (and Vote 891, Supplementary Estimates) Treatment Services

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	19,057,692 00	18,082,692 00	17,136,330 65
Other Pay-list Items	54,347 00	54,347 00	22,595 83
A Telephones, Telegrams and Postage	95,000 00	145,000 00	140,930 79
B Equipment	1,500,000 00	1,500,000 00	1,151,321 05
After Care of Blinded Pensioners by Canadian National Institute for the Blind	15,000 00	15,000 00	6,320 85
C Lands and Buildings	1,000,000 00	1,150,000 00	1,030,267 69
D Sundries	1,250,000 00	1,450,000 00	1,437,672 19
E Professional and Special Services	3,480,000 00	3,480,000 00	2,860,420 86
F Rents	35,000 00	50,000 00	42,608 14
G Materials and Supplies	6,500,000 00	7,000,000 00	6,757,193 87
H Freight, Cartage and Express	100,000 00	110,000 00	97,562 91
I Transportation and Travelling Expenses	200,000 00	250,000 00	240,183 66
	33,287,039 00	33,287,039 00	30,923,408 49
J Less amount recoverable for treatment of the Defence Forces	11,500,000 00	11,500,000 00	12,845,203 55
	\$ 21,787,039 00	\$ 21,787,039 00	\$ 18,078,204 94

As of March 31, 1947, there were 11,805 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

Salary rate	Salary rate	Salary rate
Abell, M. R. \$ 2,580 00	Arthurs, R. G. S. 3,300 00	Bernstein, B. 3,000 00
Abraham, J. W. 4,500 00	Attridge, F. R. 2,700 00	(Jan. 31)
Adams, G. T. 5,400 00	Austmann, K. J. 5,100 00	Bickford, F. L. 3,000 00
Adams, H. R. 4,080 00	(July 13)	Bird, G. A. 4,500 00
Adamson, M. C. 5,100 00	Aylesworth, F. A. 3,000 00	Black, C. R. 2,580 00
Addinell, W. E. 4,500 00	Badre, E. J. P. 2,580 00	Black, G. A. 3,900 00
Aikenhead, M. I. 2,460 00	Bailey, B. A. 2,460 00*	Black, J. H. (Sept. 30) 2,580 00
Aitkens, R. L. 2,580 00	Bailey, G. E. 3,000 00	Blackwood, J. R. 2,580 00
Albert, S. (Dec. 31) .. 4,500 00	Baillie, W. 6,000 00	(Sept. 7)
Alexander, J. L. 2,460 00	Bain, T. D. 7,000 00*	Blair, J. F. 3,900 00
Allen, B. W. 3,960 00	Baird, W. S. 4,680 00	Blair, N. J. (Jan. 31) . 3,300 00
Alway, A. E. 2,700 00	Baker, C. E. 2,820 00	Blais, R. 3,000 00
Anderson, E. H. 4,860 00	Balfour, J. D. 6,000 00	Blakeney, W. J. 4,080 00
(Oct. 31)	Barnet, J. 3,900 00	Blanchard, A. J. 6,000 00
Anderson, J. 3,900 00	Barracrough, W. W. . 2,580 00	Bland, S. S. 2,580 00
Andrews, A. J. 3,900 00	Bassingthwaight, M. F. (Mar. 15) .. 2,724 00*	Blue, G. D. 3,000 00
(Mar. 31)	Bastien, G. E. 2,460 00	Bogart, J. R. 2,580 00
Andrews, H. 2,484 00*	Bateman, W. E. 3,300 00	Boothroyd, W. E. 2,700 00
Andrus, P. M. 2,580 00	Bates, J. F. 5,100 00	Boulanger, P. 3,000 00
Anglin, G. C. 6,300 00	Bateson, F. R. 3,900 00	(Nov. 30)
Angrove, R. H. 4,800 00	Baxter, R. G. 5,100 00	Boulding, C. R. 4,500 00
Annear, W. C. 2,400 00	(Jan. 14)	Boutillier, H. M. 2,580 00
(Apr. 4)	Beardmore, A. L. 2,700 00	Boyd, A. A. 4,500 00
Archibald, B. C. 3,900 00	Beattie, J. H. 3,900 00	Boyd, H. H. 3,360 00*
Archibald, D. H. 3,900 00	Beaudin, A. D. 5,400 00	Boyd, W. J. 4,080 00
(Aug. 22)	Beaulieu, E. 3,900 00	Boyle, E. S. (May 31) 2,400 00
Argue, A. F. 4,800 00	Beauparlant, J. R. . 2,520 00	Bracken, A. D. 3,900 00
Armour, W. E. 2,580 00	Belkin, A. 4,500 00	Bradley, R. W. 4,500 00
Armstrong, E. C. 3,900 00	Bell, C. G. 4,500 00	Branch, E. A. G. 6,000 00
Armstrong, G. W. 3,420 00	Bell, C. H. C. 4,080 00*	Brault, G. R. 4,080 00
Armstrong, J. C. 4,080 00	Bell, D. M. (Mar. 31) 2,580 00	Braydon, K. E. 2,400 00
(transferred to Vote 449, Jan. 25)	Bell, F. C. 5,220 00	Breithaupt, D. J. 2,700 00
Armstrong, J. D. 2,580 00	Bell, P. G. 6,000 00	Brereton, D. C. 2,580 00
Armstrong, W. E. 4,500 00	Bell, T. A. 3,900 00	Brien, W. P. 2,700 00
Arnold, M. B. 3,000 00	Bennett, W. J. 3,900 00	Bright, C. A. 2,580 00
Arnold, Q. J. 4,500 00	Benson, R. A. 6,000 00	Bright, J. H. 3,300 00
Arrowsmith, W. C. . 2,424 00*		Brown, B. C. 3,300 00
		Brown, C. B. (Dec. 31) 2,580 00

Salary rate		Salary rate		Salary rate	
Brown, C. M.	3,300 00	Clark, J. W.	3,540 00	De Beaupre, E. J. ..	3,900 00
Brown, J. E.	2,580 00	(Dec. 31)		Delage, M.	3,900 00
Brown, I. W.	5,100 00	Clark, M. S.	3,000 00	Desjardins, A.	3,900 00
Brown, W. J.	3,000 00	Clark, V. A.	3,900 00	Dickey, M. H.	4,800 00
Brunet, A. J.	4,500 00	Clarke, R. S.	2,580 00	(Aug. 3)	
Bryce, D. P.	2,580 00	Clay, M. A.	4,500 00	Dickie, A. E.	3,360 00
Buchanan, G. A.	4,200 00*	Clegg, G. G.	3,900 00	Dickout, J. M.	2,580 00
Buck, H.	5,100 00	Clinekett, F. W.	2,760 00	(Mar. 15)	
Bugg, W. J. F.	3,900 00	Coffey, T. H.	6,480 00	Dellane, W. E.	2,580 00
Burgess, J. F.	3,000 00	Cohen, A.	2,580 00	Doerr, R. S.	2,700 00
Burke, D. T.	6,000 00	Cohen, H. (Oct. 31).	2,580 00	Dolan, R. J.	4,500 00
Burleigh, H. C.	3,900 00	Cole, A. B.	2,700 00	Dougall, R. P. I.	3,900 00
Burnett, W. H.	3,300 00	Cole, C. E. C.	3,600 00	Douglas, J. H. C.	2,580 00
Cahill, J. P. (Mar. 12)	2,700 00	Collins, H. A.	4,500 00	Dowell, W. C.	3,900 00
Cahoon, E. B.	3,300 00	Collins, R. J.	2,400 00	Drage, E. G.	3,000 00
Cairns, R. M.	4,080 00	Connolly, C. F.	3,900 00	Duff, J. H.	4,380 00*
Calnek, S. H.	4,500 00	Connors, R. V.	2,400 00	Duffin, J. D.	5,400 00
Cameron, G. L.	6,500 00	Convery, E. B.	6,600 00	Dufresne, G.	2,580 00
Cameron, J. A. M.	2,580 00	Conway, H. R.	3,540 00	Dufresne, J. M. A.	3,900 00
Cameron, L. C.	3,900 00	Cooper, B. M.	2,580 00	(Apr. 15)	
Cameron, M. C. P.	2,580 00	Corley, J. B.	3,300 00	Duncan, M. E.	2,460 00*
(Dec. 31)		Cornish, A. L.	4,800 00	Dunlop, W. R.	4,500 00
Cameron, M. G. P. .	3,300 00	Corson, J. A.	2,580 00	Dunn, W. F.	4,500 00
Campbell, Donald A. .	2,580 00	Cossaboom, A. D. .	3,300 00	Dunne, R. F.	3,300 00
Campbell, Duncan A. .	3,000 00	Cote, G.	2,520 00	Dunsworth, F. A.	3,300 00
(Apr. 28)		Coughlin, L. M.	4,200 00	Dupuis, J. G. R. Y. .	4,500 00
Campbell, D. G.	2,580 00	Couillard, J. M.	5,100 00	Easton, D. R.	4,800 00
Campbell, D. M.	6,000 00	Coul-on, E. G.	4,800 00	Ecclestone, W. M. .	4,800 00
Campbell, E. A.	4,080 00	Courtois, J. T.	3,600 00	Edmison, E. R.	4,500 00
Campbell, E. J.	2,520 00	(Sept. 30)		Edwards, F. J.	3,900 00
Campbell, F. T.	3,000 00	Covert, C. C.	3,300 00	Elkerton, F. J.	4,080 00*
(Dec. 31)		Cowan, R. J. (June 23)	3,300 00	Elliott, J. M.	2,400 00
Campbell, J. A. M. .	4,080 00	Coy, F. L. (Sept. 30).	4,500 00	(Nov. 11)	
Campbell, J. G.	2,580 00	Cramer, R. W. I.	4,500 00	Ellis, J. B.	2,580 00
Canfield, J. H. O.	2,700 00	Crane, G. L.	3,900 00	Emard, L. M.	6,300 00
Caplan, H.	2,580 00	Cranfield, H. V.	4,800 00	(June 30)	
Carley, J. B. (Nov. 30)	3,300 00	Crasswell, H.	3,000 00	Emmett, J. C.	3,300 00
Carmichael, L. D. .	3,900 00	Crawford, M. C.	2,580 00	(Sept. 30)	
Carmichael, M. A. .	4,680 00	Creed, E. M.	2,940 00	Engel, M. I.	2,580 00
Carnat, M.	5,100 00	Creighton, D. S.	4,500 00	England, N. J.	3,300 00
Carney, M. J.	3,000 00	Creighton, W.	3,420 00	Eshoo, H. (Mar. 8) .	3,900 00
Caron, M.	3,900 00	Croll, A. (Apr. 15) .	3,000 00	Eisold, E. T.	2,580 00
Carr, L. A.	6,540 00	Cromarty, R. P.	3,420 00	Evans, E. C. (Dec. 31)	2,580 00
Carroll, J. J.	5,400 00	Croome, R. R. M.	2,700 00	Fairfield, G. C.	4,500 00
Carruthers, W. C.	3,900 00	Crosby, A. B.	3,300 00	Farmer, G. R. D.	7,200 00
Carscallen, H. B.	5,100 00	Cross, W. D. S.	5,310 00	Farrell, H. S.	2,580 00
Carswell, F. R.	3,300 00	Cuddily, B.	3,000 00	Farrell, W. A.	5,100 00
(Oct. 7)		Currie, W. A.	3,600 00	Fenwick, J. B.	2,580 00
Carter, P. L.	3,300 00	Currier, T. E.	3,300 00	Ferguson, J. G. (trans-	
(June 20)		Curry, B. H. G.	2,580 00	ferred to Vote 449,	
Carveth, R. W. J. .	4,080 00	Curry, J. O. (Nov. 11)	2,520 00	Apr. 1)	4,920 00
(Nov. 22)		Curtis, F. W.	3,300 00	Fergusson, E. A.	4,800 00
Catheart, J. P. S.	5,700 00	Cusson, A. H.	2,580 00	Fenridge, J. G.	3,300 00
Cawthorpe, H. A.	2,760 00	(Dec. 15)		Fidler, H. K.	5,400 00
(Mar. 31)		Dale, G. M.	6,000 00	Filteau, G.	3,600 00
Chapman, L. H.	2,940 00*	Dales, C. W.	4,500 00	Finday, D. G.	4,080 00*
Charlton, F. G.	2,880 00	Dallain, L.	3,900 00	Findlayson, D. R. .	4,680 00
Chartier, J.	4,800 00	Dancey, T. E.	7,200 00	Fisher, S. M.	2,700 00
Chu, W. G.	2,700 00	Davidson, A.	2,520 00*	(May 31)	
Chisholm, C. A.	4,500 00	Davidson, A. M.	4,800 00	Fitzhenry, E. J.	2,580 00
(Feb. 13)		Davidson, V. D.	3,300 00	Fizzell, M. H. W. ...	3,540 00
Christensen, H. F.	2,700 00	Davis, H. P.	3,000 00*	Fletcher, A. A.	3,000 00
Clark, A. P. C.	6,000 00	Dawson, H. S.	3,300 00	Floyd, T. H.	2,700 00
Clark, G. A.	2,580 00	Dawson, J. L.	4,500 00	Forsyth, D. A.	4,260 00*

	Salary rate		Salary rate		Salary rate
Forster, H. I.	5,100 00	Guadagni, N.	2,580 00	Hutchinson, W. J. ...	3,000 00
(Mar. 31)		Guding, H. O.	2,520 00*	(July 27)	
Fowler, J. L. A.	3,300 00	Guertin, P.	2,580 00	Hutchison, G. A.	2,580 00
(Dec. 31)		Gunn, J. A.	3,000 00	Hutchison, K. O.	2,400 00
Fowler, J. R.	3,600 00	Gunn, W. R. L.	5,400 00	Hutton, G. H.	6,000 00
Fowler, A.	2,580 00*	Guravich, J. L.	2,580 00	Inglis, H. F. (Mar. 22)	2,580 00
Franks, F.	2,580 00	Guyatt, B. L.	4,800 00	Ingram, G. K.	2,580 00
Fraser, J. Y.	2,700 00	Hagerman, A. R.	2,580 00	(Dec. 27)	
Fratkin, L. B.	2,580 00	Hale, G. C. (Oct. 17)	2,580 00	Inkster, C. H.	4,200 00
Freder, R. S.	3,900 00	Hall, F.	2,700 00	(Mar. 31)	
(Feb. 28)		Hall, J. G.	3,300 00	Ireland, J. R.	3,300 00
Freeman, M. C.	2,460 00	Hall, M. E. (Nov. 30)	3,300 00	Irvine, H. J.	3,900 00
Fryer, A. I. (Oct. 31)	2,580 00	Hall, R. M. (Jan. 9)	5,100 00	Isseman, A. L.	3,000 00
Fryer, G. E.	3,900 00	Hall, W. F. M.	3,300 00	Jack, D. M.	2,724 00*
Fryer, G. M. L.	2,580 00	Hall, W. M.	5,100 00	Jackes, H. L.	4,800 00
(Oct. 31)		Hamilton, K. A.	6,000 00	Jackson, H. B.	2,580 00
Fulton, J. R. W.	2,580 00	Hamilton, R. C. M.	6,000 00	(Feb. 8)	
Fyfe, J. G.	3,900 00	Handy, B. H.	2,700 00	Jacques, F. A.	2,700 00
Gagne, N. S.	3,900 00	(Mar. 31)		Jamieson, F. L.	4,500 00
Garner, H. L. C.	2,580 00	Hanna, G. W.	3,000 00	(Nov. 11)	
Garrison, T. W.	3,300 00	Harlow, C. M.	5,100 00	Jamieson, R. A.	3,600 00
Geissinger, M. E.	4,800 00	Harper, I. S. H.	2,580 00	Janes, F. A.	3,540 00
Gelinas, A.	4,800 00	Harquail, N. R.	2,460 00	Jardine, K. G.	2,580 00
Gelinas, J. J. E.	2,580 00	Harv, W. J. (Apr. 30)	2,400 00	Jean, A. F. R.	2,580 00
Gerrie, J. W.	3,600 00	Harvey, S. L.	2,580 00	Jepson, G. L.	2,580 00
Gibson, J. W.	2,580 00	(Nov. 1)		Johnson, H. B.	3,900 00
(Feb. 2)		Harvie, R. M.	4,500 00	Johnson, H. H.	4,080 00
Gibson, O. K.	2,400 00	Hayes, E. M.	3,540 00	(May 31)	
(June 20)		(July 22)		Johnson, J. D.	3,900 00
Gill, G. (Jan. 15) ...	6,000 00	Hayter, F. W.	4,500 00	Johnston, D. C.	2,580 00
Gingras, G.	4,500 00	Hayward, A. P.	2,580 00	Johnston, K. B.	3,000 00
Glick, S. J.	2,580 00	Hazlett, C. (Mar. 9)	2,820 00	Johnston, K. M.	2,700 00
Glover, A. M.	5,100 00	Hearns, M. P.	2,700 00	Johnston, L. W.	2,580 00
(Nov. 21)		Hebb, H. D. (Aug. 19)	3,300 00	Johnston, S. R.	2,400 00
Godard, W. R.	3,900 00	Hebert, J. G.	3,300 00	Johnstone, D. W.	5,400 00
Goddard, E. S.	6,000 00	Herscovitch, O.	2,580 00	Johnstone, E. B.	2,580 00
Goddard, T. A.	2,580 00	Hession, B. L.	3,300 00	Johnstone, H. C.	3,900 00
(Dec. 31)		(June 30)		Jones, E. A.	2,400 00
Goldstein, S.	2,580 00	Hicks, F. G. (Dec. 31)	5,400 00	Jones, J. H. (Nov. 30)	4,080 00
Goodman, W. E.	2,700 00	Hicks, G.	2,640 00*	Jones, W. F.	2,580 00
(Mar. 15)		Hicks, R. A.	4,500 00	Joubert, L. de G. ..	3,000 00
Gordon, M. K.	4,500 00	Hicks, W. H.	3,900 00	Jousse, A. T.	4,500 00
Gordon, N. S.	2,580 00	Hill, L. R. (Sept. 30)	2,580 00	Joynt, W. G.	4,500 00
Gormon, M. E.	4,800 00	Hill, M. G. (Feb. 8)	2,580 00	Kahn, D. S.	2,580 00
Graff, C. E.	2,424 00*	Hillary, N. L.	4,500 00	Kalant, H.	2,700 00
Graham, D. C.	2,580 00	Hind, E. S. (Oct. 15)	3,000 00	Kaplan, S.	2,580 00
Graham, M. D.	4,800 00*	Hogg, F. J.	3,300 00	Katz, A. H.	3,300 00
Grainger, F. A.	2,580 00	Holden, H. M.	3,900 00	Keay, J. E.	2,460 00
Grant, W. G.	2,700 00	Hollis, K. E.	6,300 00	Keeley, C. D.	3,300 00
Graves, H. B.	3,900 00	Holmes, S. J.	3,900 00	(Dec. 31)	
Gray, R. C. V.	2,580 00	Homick, A. M.	3,300 00	Kelsey, J. W.	2,580 00
(Nov. 20)		Honey, E. M.	3,900 00	Kennedy, J. C.	3,300 00
Gray, W. R.	2,460 00	Hopkins, B. H.	3,420 00	(June 30)	
Graydon, W. P.	2,460 00*	Howard, M. J.	3,900 00	Kennedy, W. W.	3,000 00
Green, L. N.	3,900 00	Howell, D. R. S.	2,700 00	Kennedy-Reid, N. ...	2,700 00
(Nov. 11)		Howitt, C. W. E. ...	2,400 00	Kennish, M.	2,460 00
Green, N. K. V.	3,000 00	(July 3)		Kenny, R. Y.	4,500 00
Green, P. T.	4,500 00	Hughes, R. W.	3,900 00	Kergin, L. W.	2,400 00
Griffin, B. M.	4,500 00	Hughston, J. F.	2,700 00	Kerr, E. S. M.	2,544 00*
Griffiths, G. S.	2,400 00	Hunt, T. E.	2,580 00	Kerr, G. A.	3,900 00
(June 30)		Hunter, H. B. M. ...	2,580 00	Kerr, H. R.	3,900 00
Griffiths, L. A.	4,500 00	(Feb. 2)		Kilburn, L. A.	4,500 00
Griffiths, M. E.	2,700 00	Hunter, J. G.	2,580 00	King, K. T. (Oct. 7)	2,400 00
Grimshaw, C. M. I. ...	3,540 00	Hutchinson, W. E. ...	3,300 00	King, R. L.	2,580 00
Groff, E. F.	4,500 00	(Dec. 31)		Kinsman, J. D.	6,000 00

	Salary rate		Salary rate		Salary rate
Kirk, C. M.	4,500 00	MacDiarmid, J.	2,760 00	McCormick, A. M. ...	4,860 00
Kirk, T. E.	5,400 00	MacDonald, C. C. ...	3,300 00	McCormick, C. P. ...	4,620 00
Kirkland, A. S.	2,400 00	(Aug. 14)		(Aug. 31)	
Klemchuck, S. E. ...	2,580 00	MacDonald, C. J. ...	4,800 00	McCorriston, J. R. ...	2,580 00
Kobrinisky, S.	3,900 00	MacDonald, F. B. ...	2,580 00	McCulloch, J.	2,700 00
Kobrinisky, M. T. ...	3,900 00	MacDonald, G. M. ...	5,400 00	McCulloch, A. W. ...	5,400 00
Krauser, W. G.	2,580 00	MacDonald, L. A. ...	2,700 00	McDonald, A. D. ...	3,900 00
LaChance, M.	3,900 00	MacDonald, N. S. ...	3,900 00	McDonald, J. W. ...	3,900 00
Laidlaw, R. G.	3,900 00	MacEwen, H. B.	7,200 00	McEachern, J. M. ...	2,400 00
Laing, W. A. R.	3,300 00	Macfarlane, J. C. ...	3,900 00	McFaden, L. B.	2,580 00
Laing, W. D.	3,900 00	MacGillivray, G. S. ...	2,460 00*	McFayden, O. J. ...	3,900 00
Lalonde, J. G. W. ...	5,040 00	MacIntosh, R. A. ...	2,580 00	McFettridge, J. Gordon	2,580 00
Lambert, H. T.	2,580 00	(Sept. 14)		(Feb. 28)	
Lamont, J. L.	4,500 00	MacKay, F. H.	3,000 00	McFettridge, J. Grant	3,300 00
Lamoureux, L.	5,100 00	MacKay, H. J.	2,580 00	(June 30)	
Langston, K. W.	4,500 00	MacKenzie, A. R. ...	3,720 00	McGibbon, R. H. ...	5,100 00
Langston, R. G.	6,000 00	MacKenzie, D. J. ...	3,300 00	McGonigle, A. C. R. ...	2,580 00
(Jan. 31)		MacKenzie, K. A. ...	3,000 00	(Dec. 31)	
Langstroth, R. S.	4,500 00	MacKinnon, C. G. ...	4,800 00	McGonigle, R. H. ...	4,500 00
Lanthier, J. C.	4,080 00	MacKinnon, H. H. ...	2,580 00	McGregor, F. R. ...	2,400 00
Lapierre, A.	2,520 00	(Mar. 31)		McIntosh, F. B.	3,900 00
Lapin, L.	3,300 00	MacKinnon, H. N. ...	3,900 00	McIntyre, A. J.	4,080 00
Laplante, J. P.	6,300 00	MacKinnon, J. M. ...	5,100 00	McIntyre, J. M. ...	3,300 00
Lapp, A. D. R.	5,100 00	MacKinnon, W. B. ...	5,580 00	McKay, A.	2,520 00
Larue, A.	3,900 00	MacLaren, R. D. ...	3,300 00	McKay, C. O.	4,500 00
Latham, W. J.	2,820 00*	MacLean, C. G. G. ...	4,500 00	McKee, C. S. (Jan. 31)	2,400 00
Latour, G.	3,900 00	MacLeod, C.	5,400 00	McKelvey, A. D. ...	2,580 00
Laurin, C. H.	4,620 00	MacLeod, G. C.	3,900 00	McKeown, J.	3,300 00
Lavallee, R.	3,900 00	MacMillan, A.	2,460 00	McKercher, A. E. ...	5,400 00
(Dec. 31)		MacMillan, A. A. ...	3,300 00	McKercher, D. D. ...	2,580 00
Lawson, G. A.	5,100 00	MacNeil, F. A.	3,000 00	McKene, B.	4,500 00
Lea, C. S. (Jan. 11) .	3,900 00	MacNeil, J. J.	3,300 00	McLachlin, H.	3,900 00
Learnmouth, C. M. ...	4,800 00	MacNeill, C. H.	4,500 00	McLachlin, J. A. ...	3,300 00
(July 18)		MacPhee, A. C.	2,580 00	McLaren, M. M. ...	2,880 00
Leatherbarrow, A. T. .	4,500 00	MacPherson, A. D. ...	5,700 00	McLean, C. S.	2,700 00
Le Bas, M. G.	2,580 00	MacPherson, R. H. ...	2,580 00	McLean, I. S.	2,400 00
Leblanc, L. G.	2,700 00	MacQueen, D. G. ...	4,440 00*	(May 12)	
Le Masurier, H. E. ...	4,200 00	MacRae, F. R.	2,580 00	McLean, W. J.	4,680 00
Lemay, J. D.	3,000 00	Maddison, G. E. ...	4,800 00	McLellan, A. J.	3,900 00
Lemire, J. E. L.	4,080 00*	Magnacca, S. A.	2,700 00	McLellan, N. W. ...	5,100 00
Lemoine, M. O.	2,700 00	Mailloux, G.	2,580 00	McLeod, A. J.	3,900 00
Leslie, W.	5,100 00	Mallette, E.	4,080 00	McLeod, J. G.	3,540 00
Letourneau, C. U. ...	6,300 00	Malone, J. M. F. ...	2,400 00	McMillan, D. B. ...	3,900 00
Leveille, B. A.	3,900 00	(Dec. 31)		McMillan, N. R. G. ...	2,580 00
(Feb. 28)		Maneckiville, H. K. .	2,580 00	(Dec. 31)	
Lewis, A. S.	2,580 00	Manchester, J. S. ...	2,700 00	McNeill, E.	4,380 00*
Lewison, E.	2,700 00	Marshall, E.	3,900 00	McNeill, J. A.	3,000 00
Light, W.	3,300 00	Martin, H. L. S. ...	3,900 00	(Mar. 31)	
Linell, E. A.	2,580 00	Martin, H. W.	2,400 00	McQuade, G. D.	4,500 00
Little, O. J. S.	5,280 00	Martin, W. E.	4,080 00	(Oct. 20)	
Little, W. A.	2,700 00*	Mason, E. G.	4,500 00	McQuaid, G. D. ...	5,400 00
Lloyd, H. H. (Feb. 28)	3,900 00	Massie, H.	2,700 00	McQuaide, E. G. ...	2,520 00
Lloyd-Smith, W. C. .	2,580 00	Mathers, R. A.	4,500 00	McQuitty, M.	5,400 00
Loban, L.	3,300 00	Matas, J.	5,100 00	Mercier, J. P. A. J. .	4,500 00
Locke, H. S. (June 4)	4,200 00	Mathers, A. T.	3,420 00	(Aug. 5)	
Logan, G. M.	4,500 00	Maxwell, I. D.	2,700 00	Merkeley, N. P.	3,300 00
Loignon, G.	3,000 00	McCallum, J. S. ...	4,440 00*	Merritt, J. W.	4,500 00
Louch, M. A.	2,580 00	(Aug. 26)		Mess, C. B.	4,200 00
Lovering, J. D. H. ...	2,580 00	McCann, H. J.	4,380 00*	Metcalfe, E. V. ...	5,400 00
(Dec. 31)		McCart, H. W. D. ...	3,000 00	Mickie, J. B. A. ...	3,300 00
Loynes, J. S.	2,580 00	McCartney, G. E. ...	3,000 00	Mickleborough, K. M.	2,580 00
Lunan, M. D.	2,700 00	McCawthorpe, H. A. .	2,580 00	Miles, S.	2,580 00
Lund, P. C.	5,100 00	McClelland, J. C. ...	2,400 00	Miller, G. G.	3,000 00
Lundy, F. E. (July 31)	4,500 00	(June 30)		Miller, J. S. (Jan. 31)	3,300 00
Lunev, F. W. (Apr. 1)	2,400 00				

	Salary rate		Salary rate		Salary rate
Mills, J. D.	6,000 00	Patrick, J. W.	3,300 00	Robinson, H. E.	5,100 00
Milne, K. W.	4,260 00	Patterson, J. A.	3,300 00	Robinson, S. S.	2,400 00
Milrod, S.	2,580 00	(Mar. 31)		Robitaille, R.	3,300 00
Mintz, A.	3,900 00	Patton, J. O.	3,300 00	(Sept. 14)	
Miscner, C. C.	5,400 00	Paynter, K. J.	3,900 00	Roderick, J. H.	3,900 00
Mitchell, J. E.	3,900 00	(Jan. 18)		Rogers, A. T.	4,500 00
Mitchell, J. R.	2,580 00	Pedley, W. H.	5,040 00	Rogers, C. J.	4,380 00*
(Nov. 30)		Peever, M. G.	3,300 00	Rogers, K. F.	4,080 00
Mobberley, J. H.	3,000 00	Penney, R. H.	2,580 00	Rogers, S. O.	5,400 00
Moir, J. H.	3,900 00	(Dec. 31)		Rooney, J. W.	4,500 00
Montgomery, D. R.	2,520 00*	Pepper, E. A.	2,580 00	Rosen, H. J.	2,760 00
Moore, J. B.	2,580 00	Perreault, W. J.	3,300 00*	Ross, C. H. (Aug. 8).	2,760 00
Moore, R. H.	2,700 00	Perron, J. L.	3,900 00	Ross, H. R.	4,800 00
Morton, A. C.	2,580 00	Perron, S. L.	4,500 00	Ross, J. A.	3,900 00
Moyle, A. H.	2,580 00	(Mar. 31)		Ross, M.	5,100 00
Mulloy, J. K.	4,620 00*	Perry, W. H.	3,300 00	Rossiter, E. E.	2,880 00
Mundie, A. M.	2,604 00*	Peters, C. A. (Apr. 30)	2,700 00	Rothwell, J. C.	6,000 00
Munn, K. A.	2,580 00	Peterson, C. P.	4,080 00	Rothwell, O. (Oct. 2)	3,000 00
Munro, F.	2,700 00	Phelps, E. L.	2,580 00	Rousseau, J.	3,300 00
Murphy, D. K.	2,580 00	Pick, C. A.	2,580 00	Rumball, A. S.	6,000 00
Murphy, H. E.	2,700 00	Pilkey, J. H.	4,500 00	Rusen, S. D.	2,580 00
Murphy, W. J.	5,100 00	Pinney, G. R.	2,400 00	(Nov. 30)	
Murray, F. S.	3,900 00	(Dec. 31)		Russell, J. L.	3,300 00
Murray, P. W.	2,700 00	Piuze, Y. E. (Mar. 1)	2,580 00	Rutheven, H. Z.	2,520 00
Murray, W. A.	2,580 00	Place, R. E. G.	3,300 00	Ryan, P. A.	2,580 00
Murray, W. H.	3,900 00	Plouffe, L. L.	4,260 00	Sadousky, V. J.	3,300 00
Musgrove, W. M.	6,000 00	Poole, J. B.	3,600 00	(Dec. 31)	
Myles, W. M.	3,900 00	Poole, J. C.	4,500 00	St. Laurent, J.	3,900 00
Naden, J. R.	3,000 00	Porter, D. F. W.	5,400 00	(Dec. 31)	
Nelson, J.	2,580 00	Portugal, A.	2,520 00	Sammon, G. K.	2,580 00
Nettleton, J. M.	5,340 00	Powell, H. C.	2,400 00	Samuels, H. L.	3,900 00
Neufeld, A. H.	4,800 00	Preece, C. G.	2,580 00	Sanders, J. L.	3,900 00
Nicholson, J. R. W.	4,500 00	Procnunier, C. W.		Savoie, A. M.	4,080 00
Nickell, C. R.	2,520 00*	(transferred to Vote		Scarrow, H. G.	4,800 00
Noble, J. A.	6,000 00	449, Feb. 1)	3,900 00	Schierbeck, J.	2,700 00
Norry, H. T.	5,100 00	Quint, W. S.	2,400 00	Schryder, K.	2,724 00
Norwich, A. C.	5,820 00	(Aug. 31)		Sclater, J. H.	2,664 00*
Nye, E. J.	2,520 00	Radway, F. S.	3,900 00*	Scott, D. L.	2,580 00
Oatway, R. D.	2,580 00	Rae, C. A.	7,200 00	Scott, S. M.	4,500 00
O'Connor, F. X.	2,400 00	Rae, J. M.	3,300 00	Scott, W. H.	2,400 00
O'Donnell, W. J.	2,580 00	Rae, M. V.	5,100 00	Seovil, G. J.	3,084 00*
O'Hara, A. W.	3,900 00	Ramsay, F. C.	4,500 00	Seager, J. (Dec. 13) ..	3,540 00
(June 15)		Rankine, J.	4,080 00	Secter, M. B.	4,500 00
Olark, F. A.	2,400 00	Reeds, W. R.	3,540 00	Segall, S.	2,580 00
(Aug. 31)		(June 22)		Shapiro, S. K.	3,900 00
Oldham, P.	2,580 00	Reid, F. L.	4,500 00	(Aug. 16)	
O'Neill, J. C.	2,580 00	Rhodes, J. K. (trans-		Shapley, J. M.	3,240 00
(Dec. 31)		ferred to Vote 446,		Share, M.	2,580 00
Orgyzlo, M. A.	2,400 00	Nov. 1)	2,580 00	Shaver, M. R.	3,540 00
(June 30)		Rice, A. S.	2,700 00	(May 31)	
Omrod, J. K. T.	2,760 00	Rice, C. R.	2,580 00	Shenstone, N. S.	2,400 00
(Nov. 30)		Richardson, C. A.	2,580 00	(Apr. 30)	
Osborne, W. C.	4,200 00	Riddolls, W. E.	4,500 00	Shepard, O. S.	4,500 00
Ostry, H.	4,800 00	Rider, R. C.	3,300 00	Sheridan, L. M.	2,700 00
Otto, T. J.	2,580 00	Risdon, E. F.	2,400 00	Shillington, R. N. W. ..	4,080 00
Ottridge, F. R.	2,580 00	(June 30)		Shirton, S. K.	3,900 00
Quimet, A.	4,080 00*	Ritchie, J. A.	3,300 00	Short, R. P.	3,480 00*
Overholt, F.	1,860 00	Ritchie, K. S.	5,400 00	Shugar, J. L.	2,580 00
Palton, J. O. (Nov. 9)	3,300 00	Roach, F. M. (Mar. 3)	3,000 00	Silversides, J.	2,580 00
Panneton, P.	3,000 00	Robb, I. S.	2,580 00	Simard, F. X.	2,580 00
Panton, E. M. K.	2,664 00*	Roberge, A.	3,240 00	Simmons, H. E.	4,500 00
Patch, F. S.	2,400 00	Robertson, E. C. G. ..	2,580 00	Simmons, N. W.	2,580 00
(Sept. 19)		Robertson, C. T.	3,300 00	Simpson, D. M.	2,580 00
Patellall, R. D.	2,700 00	Robertson, H. R.	6,900 00	Sims, H. A. (June 30)	2,400 00
Patenaude, E.	3,900 00	(Jan. 31)		Skinner, W. E.	3,000 00
Paterson, J. F.	5,400 00	Robinson, C. E. G. ..	2,700 00	Sloan, W. L.	5,100 00

	Salary rate		Salary rate		Salary rate
Smail, W. D. (transferred to Vote 449, Jan. 16)	3,300 00	Thomas, R. A.	4,440 00	Warren, R. F.	2,580 00
Smith, C. G.	4,500 00	Thompson, R. D. ..	3,480 00	Watson, C. A.	4,800 00
Smith, G. L.	4,080 00	Thompson, W. J. ..	3,300 00	Watt, E. G.	2,940 00
Smith, H. E.	3,900 00	Tillman, W. A.	3,300 00	Waugh, T. R.	3,000 00
Smith, R. L.	5,100 00	Tisdale, P. K.	3,300 00	(Jan. 31)	
(Sept. 30)		(Nov. 16)		Weaver, S. A.	2,580 00
Smith, T. C.	3,900 00	Tonning, H. O.	3,300 00	Weissgerber, L. A. .	3,900 00
Smith W. H.	4,500 00	(Sept. 11)		Welch, R. H.	2,580 00
Smythe, E. S.	2,700 00	Torrington, I. J. ...	2,460 00	(Dec. 31)	
(Mar. 31)		Townsend, R. J.	3,300 00	Wells, J. P.	3,300 00
Snell, G. H.	3,900 00	Townsend, D. R.	2,580 00	(Mar. 31)	
Snider, N. W.	4,260 00	(Feb. 22)		Wheeler, D.	3,420 00
Sochowski, J. M.	2,580 00	Toyne, J. S.	2,400 00	Whelpley, E. H. ...	4,800 00
(Mar. 31)		Trempe, F.	2,580 00	White, H. E.	4,500 00
Spaner, S.	3,900 00	(Sept. 30)		Whitehead, R. G. D.	2,580 00
(Dec. 21)		Trott, A. W. J.	2,700 00	Whyte, G. W.	4,500 00*
Sparks, E. B.	2,400 00	Trottier, A. E.	3,300 00	Wilkie, A. L.	3,000 00
Sparling, F. N. ...	2,580 00	(Jan. 6)		Williams, A. D. ...	3,300 00
(Nov. 30)		Tufford, W. H.	3,300 00	(Oct. 7)	
Spence, P. M.	2,580 00	Turoot, E. A.	4,800 00	Williams, D. H. ...	3,000 00
Spencer, A. F.	3,000 00	Turgeon, P. A.	3,300 00	Williams, E. A.	2,580 00
Sproule, H. F.	4,500 00	Turnel, J. T.	4,500 00	Williams, J. L.	3,300 00
Stanford, M. A.	2,700 00*	Turnbull, Alexander	4,500 00	Williams, S. L.	2,400 00
Stanford, R. L.	2,580 00	Turnbull, Andrew ..	6,000 00	Williams, T. H.	6,000 00
Stapleton, J. G.	3,300 00	Turnbull, G. V.	3,900 00	Williams, W. O.	3,900 00
(July 18)		Turner, A. S.	2,580 00	Williamson, H. J. ...	
Starkey, D. H.	7,200 00	Turner, M. (Mar. 31)	2,700 00	(including living allowance, \$300) .	4,920 00
Stein, M. M.	2,580 00	Turner, W. G.	3,000 00	Willoughby, J. B. ..	4,800 00
Stephens, R. W. ...	4,260 00	(Oct. 20)		Wilson, D. D.	5,220 00*
Stern, L. G.	3,300 00	Turpin, G.	2,700 00	Wilson, D. R.	2,580 00
Stewart, D. B.	2,580 00	Vaisrub, S.	3,900 00	(Dec. 9)	
(Feb. 11)		Valens, W. L.	3,000 00	Wilson, G. L.	2,400 00
Stewart, E. A.	3,900 00	(Mar. 11)		(June 1)	
Stewart, J. M.	4,080 00	Van Luven, O.	4,080 00	Wilson, J. R.	3,900 00
Stirling, J. T.	4,080 00	Van Nostrand, F. H.	6,300 00	Wilson, W. A.	6,300 00
Stoddard, R. H.	3,000 00	Venina, P. G.	2,580 00	Wilson, W. W.	2,580 00
Strachan, J. G.	3,000 00	(Jan. 6)		Winfield, G. A. ...	6,000 00
Straker, M.	4,500 00	Verdecchio, A.	2,580 00	Wismer, H. S.	3,000 00
(Dec. 31)		Voyer, V.	3,900 00	Wong, W. A.	3,300 00
Strauchler, J.	2,580 00	Vrooman, C. H.	3,000 00	Wood, C. M.	3,000 00
Sutherland, C. G. ...	3,000 00	Waddell, J. T.	2,400 00	(Jan. 31)	
Sutherland, W. H. .	2,700 00	(Apr. 30)		Wood, L. G.	3,000 00
Sutton, I.	5,100 00	Wagman, B. B.	2,700 00	Wright, A. R.	2,700 00
Swaffield, N. M. ...	3,120 00	Wales, W. F.	2,580 00	Wright, J. G.	4,080 00
Swatz, J. M.	3,300 00	Walker, J. H.	2,400 00	Wright, W. W.	3,000 00
(Jan. 15)		(Aug. 31)		Yeates, A. M.	4,260 00
Swezey, E. A.	2,640 00	Wallace, J. D.	3,300 00	Young, C. C.	3,300 00
Tanguay, F.	2,580 00	(Sept. 30)		(Nov. 28)	
Taylor, W. I.	5,100 00	Walsh, S. Y.	2,400 00	Young, D. A.	3,300 00
Taylor, W. R.	2,700 00*	(Dec. 31)		(Nov. 30)	
Temple, A. D.	5,400 00	Walter, A. B.	6,600 00	Young, F. A.	4,080 00
Terry, K.	4,800 00	Warner, W. P.	8,500 00	Young, F. M.	2,580 00
Thomas, C. M.	3,900 00	Warr, B. J.	2,700 00	Young, G. F.	4,260 00
		Warren, D. A.	4,800 00	Young, S. (Aug. 31).	3,300 00
		Warren, H. D.	2,700 00		

A *Telephones, Telegrams and Postage.* Charges for the three services are: telephones, \$79,164.10; telegrams, \$15,188.94; postage, \$46,577.75.

B *Equipment.* Expenditure amounting to \$77,940.72 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Suppliers receiving \$5,000 or over for equipment of the various hospitals and clinics: Aga Heat (Canada) Ltd., Toronto, \$7,538.47; Benograph Regd., Montreal, \$5,685.99; British American Oil Co., Ltd., Montreal, \$9,145.49; Canadian Fairbanks Morse Co., Ltd., Montreal, \$7,125.76; Canadian General Electric Co., Ltd.,

Ottawa, \$7,543.22; Canadian Rogers Sheet Metal Roofing Ltd., Toronto, \$5,082.50; Crane, Ltd., Toronto, \$10,142.45; Geo. W. Crothers, Ltd., Leaside, \$6,833.78; Dominion Government, Department of National Defence—Army Services, \$19,640.43; Naval Services, \$15,234.35; Department of Public Printing and Stationery, \$42,482.03; for office equipment; T. Eaton Co., Ltd., Toronto, \$41,623.35; Ferranti Electric Co., Ltd., Toronto, \$9,388.73; Fisher Burpe Ltd., Winnipeg, \$20,683.93; Ford Motor Co. of Canada, Ltd., Windsor, \$9,004.67; General Steel Wares, Ltd., Toronto, \$10,604.20; J. F. Hartz Co., Ltd., Montreal, \$20,389.81; Imperial Oil, Ltd., Toronto, \$5,003.42; Ingram and Bell Co., Ltd., Toronto, \$12,984.10; International Business Machines Co., Ltd., Toronto, \$7,680.70; International Harvester Co. of Canada, Ltd., \$27,231.26; Kelvinator Co. of Canada Ltd., London, \$8,597.40; Frank P. Lalonde, Ltd., Montreal, \$7,428.89; Metal Craft Co., Ltd., Grimsby, \$14,907.38; Moffats, Ltd., Weston, \$15,846.37; Picker X-Ray Co., of Canada, Ltd., Toronto, \$6,466.08; Geo. R. Prowse Range Co., Ltd., Montreal, \$30,715.74; Russell Food Equipment Ltd., Vancouver, \$6,794.14; Ryan Bros. Western, Ltd., Vancouver, \$5,924.75; Simmons Co., Ltd., Montreal, \$43,709.79; Robt. Simpson Co., Ltd., Toronto, \$56,322.32; Terminal Sheet Metal Works, Ltd., Vancouver, \$10,535.64; Victor X-Ray Corporation of Canada Ltd., Montreal, \$29,251.64; Vilas Furniture Co., Ltd., Cowansville, \$7,240.10.

C *Lands and Buildings.* Suppliers receiving \$5,000 or over: Gerard A. Baert, Winnipeg, \$16,221.75; James Beaton and Sons, Winnipeg, \$13,475.29; Beechwood Cemetery Co., Ottawa, \$6,250; Belyea Bros. Ltd., Toronto, \$6,814.13; Board of Park Commissioners, Vancouver, \$27,061.44; T. J. Branton Co., Ltd., London, \$8,040.56; Crane, Ltd., Toronto, \$7,415.69; Dominion Government, Federal District Commission, \$20,664.19, Department of National Defence—Army Services, \$26,498.11, Naval Services, \$8,554.58; T. Eaton Co., Ltd., Toronto, \$7,670.74; Fried Construction Co., Peterborough, \$6,567; Frontenac Construction Co., Ltd., Toronto, \$18,035.15; Edouard Leger, Montreal, \$91,654.98; Evan S. Martin, Toronto, \$43,198.79; Mooney Construction Co., Saint John, \$9,570.20; Moulton Co., Ltd., Ste. Anne de Bellevue, \$6,655.49; Northern Electric Co., Ltd., Montreal, \$6,973.19; Ontario Electrical Construction Co., Toronto, \$15,544.76; Otis-Fensom Elevator Co., Ltd., Hamilton, \$14,105.30; Robinson Little Co., Ltd., Winnipeg, \$7,943.53; L. C. Scott Construction Co., Ltd., Toronto, \$6,672.49; W. T. Scott, Calgary, \$7,043.78; Shannon Bros., Saskatoon, \$5,360.37; John T. Skells, Toronto, \$17,013.45; Sterling Construction Co., Ltd., Windsor, \$8,119.62; Turnbull Elevator Co., Ltd., Toronto, \$6,210.27; O. Vezina, Quebec, \$5,120.20.

D *Sundries.* A distribution of expenditures follows: light and power, \$402,740.79; taxes and water rates, \$88,410.12; laundry, \$410,520.19; pay of guards (Canadian Corps of Commissionaires), \$152,629.58; refund of subsidies paid by the Commodity Prices Stabilization Corporation, Ltd., \$126,351.50; emergency payments in respect of the fire at the Veterans Hospital, Peterborough (paid under authority of sec. 29 (2) of the Consolidated Revenue and Audit Act) \$30,132.83; miscellaneous, \$226,857.18.

Suppliers receiving \$5,000 or over: Province of Alberta—Department of Public Works, \$5,116.60; Alberta Laundry, Ltd., Calgary, \$20,957.84; Armdale Coal Co., Ltd., Halifax, \$15,170.30; Bridgewater Laundry and Dry Cleaners, Ltd., Bridgewater, N.S., \$8,620.47; Brighton Laundry Ltd., Toronto, \$19,667.25; British Columbia Electric, Power and Gas Co., Ltd., \$7,532.84; British Columbia Electric Railway Co., Ltd., \$22,890.58; City of Calgary—Electric Light and Water Works, \$10,356.36; Canadian Import Co., Ltd., Montreal, \$5,564.94; Canadian Western Natural Gas, Light, Heat and Power Co., Ltd., Calgary, \$7,187.48; City Steam Laundry, Kingston, \$15,895.25; Dominion Coal Co., Ltd., Toronto, \$19,256.05; Dominion Government, Department of National Defence—Army Services, \$14,839.77;—Naval Services, \$33,942.04; Fannings Launderers and Dry Cleaners, Ltd., Peterborough, \$11,535.76; Hydro-Electric Power Commission, London, \$15,231.17; Hydro-Quebec, Montreal, \$6,374.34; Ideal Laundry and Dry Cleaners, Ltd., Edmonton, \$9,327.45; Imperial Laundry, Quebec, \$17,337.19; Kingston Public Utilities Commission, \$7,209.04; London Coat and Apron Supply, London, \$5,499.61; Manitoba Power Commission, Winnipeg, \$5,239.99; Modern Laundry and Dye Works Co., Ltd., Winnipeg, \$58,198.99; Nelson's Laundries, Ltd., Vancouver, \$76,214.11; New Ungars Laundry, Ltd., Halifax, \$24,387.19; Northwestern Utilities, Ltd., \$7,666.45; Nova Scotia Light and Power Co., Ltd., \$30,680.02; Ottawa Light Heat and Power Co., Ltd., \$6,038.70; Parisian Laundry Co. of Toronto, Ltd., \$48,596.25; Public Utilities Commission, London, \$7,881.62; Quebec Coal Co., Ltd., \$5,709.89; Quebec Power Co., Quebec, \$6,787.73; Saskatchewan Power Commission, \$5,773.68; Municipality of Ste. Anne de Bellevue, \$63,131.82; St. Hyacinthe Laundry, \$7,235.30; Municipality of St. James, \$9,193.61; City of Saint John—Power Commission, \$8,871; St. Lawrence Laundry, Ltd., Montreal, \$23,206.53; Suburban Rapid Transit Co., Winnipeg, \$14,641.67; Toronto Hydro-Electric System, \$17,673.12; Ungars Laundry, Ltd., Saint John, \$20,311.12; United Coal Co., Ottawa, \$5,584.21; Vails Laundry and Cleaners, Kentville, N.S., \$6,583.81; White Circle Co., Sydney, N.S., \$8,888.89.

E *Professional and Special Services.* This allotment covers the cost of treatment for patients in other than departmental hospitals and clinics and by other than officials of the Department, together with the cost of funerals, grave markers and legal services.

A distribution of expenditures follows:—

Accounts Receivable (Recoverable)	159,273 75*
Dental Services	42,935 64
Medical Services	104,056 52
Maintenance in Hospitals	491,052 43
Special Hospital Charges	39,769 02
Nursing Services	82,714 38
X-Ray Services	20,222 31
Bank and Legal Services	1,169 70
Funerals and Grave Markers	103,345 46
Daily Fees—Doctors and Consultants	1,815,881 65
	<u>\$2,860,420 86</u>

* Offsetting credits are included under J.

Payments of \$5,000 or over were made as follows: British Columbia Monumental Works Co., Ltd., Vancouver, \$7,330.58; Canadian Industrial Alcohol Co., Ltd., Montreal, \$22,311.53; Canadian Kodak Sales, Ltd., Toronto, \$29,553.62; Dental Lab. Co., Vancouver, \$9,013.95; Gooderham and Worts, Ltd., Toronto, \$49,272.71; Grace Hospital, Windsor, \$6,710.75; Hotel Dieu Hospital, Kingston, \$6,163.42; Jeffrey Hales Hospital, Quebec, \$7,009.50; Kingston General Hospital, \$9,763.75; London Health Association, \$8,096.50; Province of Manitoba—Department of Health and Welfare, \$16,025.27; National Sanatorium Association, Muskoka, \$15,907.30; Nova Scotia Hospital, Dartmouth, \$17,297.62; Ottawa Civic Hospital, \$47,420.10; Provincial Mental Hospital, Essondale, \$45,492.89; Provincial Mental Hospital, Ponoka, \$9,051.23; Regina General Hospital, \$16,276.08; Royal Jubilee Hospital, Victoria, \$14,709.74; St. Joseph's Hospital, Victoria, \$14,365.50; Saskatchewan Anti-Tuberculosis League, \$7,704.12; Province of Saskatchewan, Department of Public Works, \$19,935.20; Saskatoon City Hospital, \$6,642; Standard Chemical Co., Ltd., Toronto, \$13,745.89; Toronto East General Hospital, \$50,403.92; United States Treasury Department, \$28,626.25; University of Alberta Hospital, Edmonton, \$70,943.67; Welfare Revenue Trust Account, Vancouver, \$7,456.01.

A list of direct payments of \$1,000 or over covering medical and dental fees is included in Appendix 1 to this Section (see page ZA—60).

F Rents. Direct payments of \$5,000 or over were made to: Good Shepherd Asylum, Quebec, \$5,000; Grey Sisters of the Cross, Ottawa, \$11,897.59; Scarborough Guild Ltd., Toronto, \$17,500.

G Materials and Supplies. This allotment covers the cost of providing food, hospital supplies, etc., for use in Departmental hospitals and clinics.

A distribution of expenditures follows:

Hospital Stores	2,716,410 24
Food	2,872,161 11
Employees' Clothing	8,109 84
Medical Reference Library	7,558 83
Home Appliances—Paraplegics	4,584 57
Supplies:	
Stationery and Office	169,233 84
Medical and Surgical	525,277 17
X-Ray	129,358 88
Ward Occupational	112,054 34
Dental	77,022 15
Laundry	6,803 86
Farm and Garden	12,079 75
Power House	8,189 77
Miscellaneous	108,349 52
	<u>\$6,757,193 87</u>

Expenditure amounting to \$239,480.82 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

Suppliers receiving \$5,000 or over: Abbott Laboratories, Ltd., Montreal, \$19,266.50; Albearn & Super Ltd., Ottawa, \$11,578.76; Ash Temple Co., Ltd., Toronto, \$22,727.54; Atwater Poultry, Montreal, \$5,215.35; Ayers, Ltd., Lachine Mills, P.Q., \$10,855.15; Ayerst, McKenna and Harrison, Montreal, \$10,254.78; G. E. Barbour Co., Ltd., Saint John, \$6,054.26; Barrett Bros., Ottawa, \$10,354.75; Bauer and Black, Toronto, \$68,647.44; Beeton Dickinson and Co., Rutherford, N.J., \$23,222.60; Bedford Fine Leather Co., Ltd., Vancouver, \$20,604.55; S. Bell, Toronto, \$6,084.14; W. J. Bell Paper Co., Ltd., Toronto, \$5,402.67; Boon Strachan Coal Co., Ltd., Montreal, \$56,437.62; Booth-Fisheries (Canadian) Co., Ltd., Toronto, \$10,819.49; Boutilliers, Ltd., Halifax, \$8,954.07; I. L. Brenton, Halifax, \$10,496.65; British Columbia Dental Supply Co., Ltd., Vancouver, \$5,474.96; British Columbia Distillery Co., Ltd., Vancouver, \$11,884.20; British Columbia Packers, Ltd., Vancouver, \$9,090.60; British Drug Houses (Canada) Ltd., Toronto, \$7,063.57; Brochu Market, Quebec, \$13,272.75; Brown Bros. Bakeries, Ltd., Vancouver, \$7,748.31; J. R. Brown Co., Montreal, \$54,788.98; S. C. Brown, Toronto, \$12,255.72; W. W. Burdett Co., Winnipeg, \$11,342.48; Burns Co., Ltd., Calgary, \$135,492.14; Burroughs Welcome Co., Montreal, \$10,508.69; J. F. Calderone, Toronto, \$20,992.88; Canada and Dominion Sugar Co., Ltd., Chatham, \$17,896.94; Canada Bread Co., Ltd., \$5,561.13; Canada Coal Ltd., Toronto, \$67,196.14; Canada Packers, Ltd., \$343,918.89; Canadian Cannery, Ltd., \$442,771.83; Canadian Import Co., Ltd., Montreal, \$29,984.78; Canadian Industrial Alcohol Co., Ltd., Montreal, \$13,236.05; Canadian Industries, Ltd., Montreal, \$5,766.96; Canadian Kodak Sales, Ltd., Toronto, \$174,084.85; Canadian Laboratory Supplies, Ltd., Toronto, \$6,577.45; Canadian Liquid Air Co., Ltd., \$7,161.18; Cape Breton Dairymen's Co-operative Society, Ltd., Sydney, N.S., \$11,584.04; Cave and Co., Ltd., Vancouver, \$5,414.55; Central Scientific Co. of Canada, Ltd., Toronto, \$6,835.47; Christie Brown Co., Ltd., Toronto, \$7,716.07; City Dairy Co., Winnipeg, \$14,964.07; Clancey's Dairy, Peterborough, \$6,068.70; Club Coffee, Ltd., Toronto, \$7,904.26; Coleman Packing Co., Ltd., London, \$72,340.09; Colwell, Ltd., Halifax, \$11,443.88; Conger Lehigh Coal Co., Ltd., Toronto, \$6,496.37; Connaught Laboratories, Toronto, \$63,927.79; Consumers Glass Co., Ltd., Montreal, \$9,896.50; Co-operative Milk Co., Calgary, \$15,301.26; Corbeil Hooke Inc., Montreal, \$9,347.80; Crescent Creamery Co., Ltd., Winnipeg, \$14,366.06; Davies, Irwin, Ltd., Montreal, \$8,093.71; Davis and Fraser, Ltd., Halifax, \$10,459.25; Davis Geck Inc., New York, \$10,071.75; Davis Leather Co., Ltd., Newmarket, \$8,272.65; Denco Co., Ltd., \$23,357.99; Devon Dairy Ltd., Toronto, \$9,407.45; Dominion Coal Co., Ltd., Toronto, \$7,125.30; Dominion Glass Co., Ltd., Montreal, \$12,192.49; Dominion Government, Department of National Defence—Army Services, \$106,327.88; —Naval Services, \$12,010.84, Department of Public Printing and Stationery, \$118,427.24 for printing and stationery, Department of Reconstruction and Supply, \$40,108.05; Dominion Textile Co., Ltd., Montreal, \$12,978.88; Donlands Dairy Ltd., Toronto, \$13,820.43; Zenon Dufresne, Montreal, \$9,618.76; Dustbane Products, Ltd., \$5,078.41; Dye and Chemical Co. of Canada, Ltd., Kingston, \$5,190.97; Eastern Coal Co., Ltd., Saint John, \$13,220.91; T. Eaton Co., Ltd., Toronto, \$45,800.53; Elliott, Marr, and Co., Ltd., London, \$5,958.06; Elmira Shirt and Overall Co., Ltd., Elmira, \$6,957.90; Empire Hanna Coal Co., Ltd., Toronto, \$5,513.12; T. H. Estabrooks Co., Ltd., Saint John, \$13,305.21; Evans, Coleman and Evans Ltd., Vancouver, \$61,000.82; Everest and Jennings, Los Angeles, Cal., \$5,647.97; Everist Bros., Ltd., Toronto, \$30,768.49; Fine Chemicals of Canada, Ltd., Toronto, \$5,471.89; Fisher Burpe, Ltd., Winnipeg, \$7,435.36; Fisher Scientific Co., Ltd., Montreal, \$5,532.81; Frontenac Packers, Kingston, \$6,917.76; Gamble Robinson Ltd., Ottawa, \$16,781.99; General Bakeries, Ltd., Montreal, \$20,326.95; General Steel Wares, Ltd., Montreal, \$9,398.23; Gooderham and Worts, Ltd., Toronto, \$5,498.06; Great Lakes Coal Co., Ltd., Toronto, \$14,948.50; Guaranteed Pure Milk Co., Ltd., Montreal, \$25,108.44; Harbour Produce Co., Montreal, \$9,045.20; Hargraff and Sons, Ltd., Toronto, \$11,118.66; J. F. Hartz Co., Ltd., Montreal, \$22,998.19; R. B. Hayhoe Co., Ltd., Toronto, \$11,655; Hemlock Park Dairy, Ltd., Kingston, \$8,869.76; W. Henkel, North Kildonan, \$10,008.99; Highland Dairy, Ltd., Toronto, \$61,778.11; Hoffman-La Roche, Ltd., Montreal, \$19,769.85; S. S. Holden Co., Ltd., Ottawa, \$21,795.81; Hotel Fruit and Vegetables Supply, Montreal, \$10,464.99; Howards Ltd., Halifax, \$10,198.47; Hudson's Bay Co., \$6,354.16; Hygiene Products Ltd., Montreal, \$5,798.98; Imperial Fuels, Ltd., London, \$54,228.58; Ingram and Bell, Ltd., Toronto, \$50,188.85; Thomas Jackson Sons, Ltd., Winnipeg, \$23,540.68; Johnson and Johnson, Ltd., Montreal, \$133,381.41; Johnson, Matthey and Mallory Ltd., Toronto, \$10,253.33; Jones-Schofield-Hatheway, Ltd., Saint John, \$5,567.79; Joseph and Co., Ltd., Quebec, \$5,280.03; Kearney Bros., Ltd., Montreal, \$5,688.20; Kelly, Douglas and Co., Ltd., Vancouver, \$5,964.42; Kilgour's, Ltd., Toronto, \$11,106.94; J. H. Lamarche, Montreal, \$5,549.44; Laporte-Hudon-Hebert, Ltd., Montreal, \$22,918.19; J. R. Larocque, Montreal, \$28,493.58; Laval Dairy, Registered, Quebec, \$22,868.28; Lever Bros., Ltd., Toronto, \$15,640.82; Lewis Craft Supplies, Ltd., Toronto, \$21,995.71; Eli Lilly and Co. (Canada) Ltd., Toronto, \$18,640.30; L. Limoges Co., Montreal, \$14,417.90; F. G. Lister Co., Ltd., Toronto, \$5,578.28; J. H. Litster, Englehart, \$6,103.23; London City Dairies, Ltd., \$60,454.76; W. H.

Malkin Co., Ltd., Vancouver, \$7,084.78; Mallinckrodt Chemical Works, Ltd., Montreal, \$11,361.14; C. A. Munn Co., London, \$23,207.39; Milton D. Mann, London, \$8,163.41; Maritime Dairies, Ltd., Saint John, \$21,784.12; Maritime Dental Supply Co., Ltd., Halifax, \$8,887.70; Maskoutains Dairy Registered, \$9,424.76; Master Surgical Instrument Co., Irvington, N.J., \$11,689.48; May and Baker (Canada) Ltd., Montreal, \$5,694.44; D. McIntyre Co., Ltd., Toronto, \$5,880.10; McMillan's, Ltd., Vancouver, \$34,312.49; Mead Johnson Co. of Canada, Ltd., Belleville, \$10,615.72; Merck Co., Ltd., Montreal, \$123,729.91; Middlesex Creameries, Ltd., London, \$16,700.74; Midland Whitewear Costume Co., Ltd., Toronto, \$11,749.48; Mid-West Paper Sales, Ltd., Saskatoon, \$5,235.44; Mill Stream Creamery, Sussex, \$6,378.05; Modern Dairies, Ltd., Winnipeg, \$38,090.06; Mongeau and Robert Co., Ltd., Montreal, \$9,090.13; Mount Royal Dairies, Ltd., Montreal, \$5,170.91; National Grocers Co., Ltd., Toronto, \$53,006.23; National Sea Products, Ltd., Montreal, \$16,063.39; Nickerson and Crease, Ltd., Halifax, \$6,564.11; Novocol Chemical Manufacturing Co., of Canada, Toronto, \$5,704.57; Roy O'Brien Co., Halifax, \$7,285.23; Oxford Dairy, Ltd., Halifax, \$14,086.49; Oxygen Co. of Canada Ltd., \$13,296.59; Pacific Fruit Co., Winnipeg, \$6,119.97; Pacific Meat Co., Ltd., Vancouver, \$74,854.31; Palm Dairies, Ltd., Calgary, \$7,557.34; Parke Davis and Co., Montreal, \$51,185.19; Parnell Bread, Ltd., London, \$9,627.98; Patons & Baldwins, Ltd., Montreal, \$11,427.46; Paula Co., Ltd., Montreal, \$8,714.34; Peters Shoe Manufacturing Co., Ltd., Montreal, \$6,322.50; Point Clair Farm, \$62,674.28; Poole Co., Montreal, \$56,022.38; Porter and Black, Toronto, \$15,647.13; Poulenc Bros. Laboratories of Canada Ltd., Montreal, \$9,731.62; Producers Dairy, Ltd., Ottawa, \$15,160.70; Quebec Fruit and Fish Ltd., Quebec, \$9,834.04; Richmond Milk Producers Co-operative Assoc., Vancouver, \$45,820.04; C. Robinson and Sons, London, \$15,568.31; Rockdale Dairy, Kingston, \$6,851.58; St. Lawrence Fish Market, Toronto, \$9,179.01; Saskatchewan Co-operative Creamery, Saskatoon, \$8,958.63; Scott Fruit Co., Calgary, \$8,048.07; Wm. Scott and Co., Vancouver, \$10,859.09; Seaport Crown Fish Co., Ltd., Vancouver, \$10,533.02; Sharp & Dohme (Canada) Ltd., Toronto, \$5,771.77; C. J. Sharp & Son, Portage La Prairie, \$24,099.12; Shirriff's Ltd., Toronto, \$9,776.60; Silversteins, London, \$17,907.46; Silverwood Dairies, Ltd., London, \$6,673.43; Simmons, Ltd., Montreal, \$23,495.69; J. M. Sinclair, Ltd., Winnipeg, \$15,383.40; Slade and Stewart, Ltd., Vancouver, \$39,049.36; Chancey Smith, London, \$13,201.30; T. J. Smith Nephew, Ltd., Hull, England, \$22,865.19; Southern Alberta Dairy Pool Co., Ltd., \$10,214.49; Sovereign Pottery, Ltd., Hamilton, \$54,986.36; E. R. Squibbs Sons of Canada, Toronto, \$6,486.97; J. H. Stafford Industries, Ltd., Toronto, \$8,419.82; Standard Brands, Ltd., Toronto, \$6,348; Standard Chemical Co., Ltd., Toronto, \$5,626.02; Frederick Stearns and Co. of Canada Ltd., Windsor, \$19,058.26; Sterling Fruit, Winnipeg, \$6,614.39; Sterling Rubber Co., Ltd., Guelph, \$10,121.83; Supertest Petroleum Corp., Ltd., London, \$6,301.28; Swift Canadian Co., Ltd., \$240,545.36; Synthetic Drug Co., Ltd., Toronto, \$8,409.04; United Farmers Co-operative Co., Ltd., Toronto, \$11,354.78; U.S. Catheter Instrument Corp., Glen Falls, N.Y., \$5,928.92; W. W. Veitch, Ltd., Montreal, \$12,362.70; Victor X-Ray Corporation of Canada, Ltd., Montreal, \$5,092.71; Vilas Furniture Co., Ltd., Cowansville, \$23,896.87; Vinant Ltd., Montreal, \$5,526.45; Western Grocers, Ltd., Winnipeg, \$11,951.15; Wickett and Craig, Ltd., Toronto, \$6,360.63; J. H. Wickson, Toronto, \$43,468.04; R. C. Wilkins Co., Ltd., Farnham, \$5,652; Willett Fruit Co., Ltd., Saint John, \$10,230.33; Wilsil, Ltd., Montreal, \$190,760.96; Winthrop Chemical Co., Inc., Windsor, \$35,438.74; G. H. Wood and Co., Ltd., Toronto, \$15,431.39; John Weyth and Brothers (Canada) Ltd., Walkerville, \$11,223.96; Yarmouth Ice Cream Dairy Co., Ltd., Yarmouth, \$19,130.32.

H Freight, Cartage and Express. Includes payments to the Canadian National Railways, \$37,639.20; and the Canadian Pacific Railway Co., \$22,577.04.

I Transportation and Travelling Expenses. This comprises transportation and travelling expenses of patients and escorts, \$51,600.23; and of staff, \$188,583.43. Of the total amount, the Canadian National Railways, received \$28,535.97; and the Canadian Pacific Railway Co., \$37,515.35.

Travelling expenses (exclusive of cost of transportation warrants) of \$300 or over were paid to the following employees: J. W. Abraham, \$364; T. D. Bain, \$950.96; R. A. Benson, \$521.26; A. A. Boyd, \$401.10; W. J. Boyd, \$395.58†; G. Brown, \$933.27; G. L. Cameron, \$723.97; M. A. Carmichael, \$335.86; V. Carpenter, \$1,140.85†; J. P. S. Cathcart, \$576.14†; M. S. Clark, \$347.70†; T. H. Coffey, \$958.43; E. B. Convery, \$1,302.19†; A. L. Cornish, \$341.43†; J. A. Couillard, \$913.01; H. V. Cranfield, \$370.79; J. Cranke (included under Vote 445); E. F. Crutchlow, \$663.39; T. E. Daney, \$900.46†; A. Debrisay, \$1,411.52; A. E. Dickie, \$335.79†; D. R. Easton (included under Vote 445); D. J. Fader (included under Vote 445); G. R. D. Farmer, \$481.59; R. F. Farquharson, \$552.82†; E. S. Goddard, \$356.71†; S. Goldstein, \$377.27; J. Gosselin, \$967.23; R. M. Harvie, \$453†; D. W. Johnstone, \$341.77†; R. J. Kelly (included under Vote 446); S. E. Lambert (included under Vote 445); R. S. Langstroth, \$366.60; W. A. Little, \$419.18; G. M. Logan, \$432.14; H. B. MacEwen, \$1,289.35;

A. R. MacKenzie (included under Vote 444); J. C. MacKenzie, \$374.90; A. J. MacLeod, \$626.85; D. G. MacQueen, \$519.47; V. O. Mader, \$483.40†; H. W. D. McCart, \$900.85; A. McKay, \$458.32†; M. M. McLaren, \$1,497.15; J. K. Mulloy, \$546.31†; J. M. Nettleton, \$444; G. O'Brien (included under Vote 445); J. B. Poole, \$363.86; C. A. Rae, \$440.76†; R. E. Rapple, \$781.71†; E. C. G. Robertson, \$480.96†; E. E. Rossiter, \$1,097.75†; G. K. Sammon, \$795; M. B. Spence, \$1,751.22; D. H. Starkey, \$471.34; G. Toms (included under Vote 445); Andrew Turnbull, \$736.98; J. Vreeland, \$317.45; W. P. Warner, \$1,128.05; N. R. Waugh (included under Vote 445); W. O. Williams, \$439.30; P. G. Williamson, \$346.40; W. A. Wilson, \$966.45†.

†These items include amounts charged to other accounts as follows: Vote 444, \$798.68; Vote 445, \$1,708.16; Vote 446, \$322.94; Vote 448, \$87.17.

J *Amount recoverable for treatment of Defence Forces.* The credit of \$12,845,203.55 represents (a) repayments for treatment services furnished to the following: Defence Forces, \$12,093,353.33*; treatment cases, C.E.F., etc., \$123,555.53; United Kingdom Government, \$28,718.62; Governments of British Dominions, U.S.A. and other Allied Nations, \$14,620.15; (b) repayments for services and supplies for other government departments, \$311,030.30; (c) receipts from meals sold in departmental hospitals, \$220,273; (d) receipts from sale of ward occupational products, \$46,804.79; (e) miscellaneous, \$6,847.83.

*Charged to Vote 639, Treatment and Pension Examination, World War 2 (see page ZA-41).

Vote 448 (and Vote 892, Supplementary Estimates) Prosthetic Services

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	472,442 00	472,442 00	376,920 56
Other Pay-list Items	8,152 00	8,152 00	1,761 30
A Telephones, Telegrams and Postage	5,000 00	9,000 00	8,152 01
B Equipment	85,000 00	85,000 00	22,271 78
Lands and Buildings	15,000 00	15,000 00	8,077 55
C Sundries	25,000 00	25,000 00	18,158 55
D Wages of Operators	125,000 00	135,000 00	128,952 61
Professional and Special Services	1,000 00	1,000 00	863 22
E Materials and Supplies	265,000 00	300,000 00	269,415 69
F Freight, Cartage and Express	11,500 00	13,500 00	11,015 66
G Transportation and Travelling Expenses	10,000 00	15,000 00	13,313 38
	1,023,094 00	1,079,094 00	858,902 31
H <i>Less recoveries from outside Organizations</i>	150,000 00	206,000 00	414,384 34
	<u>\$ 873,094 00</u>	<u>\$ 873,094 00</u>	<u>\$ 444,517 97</u>

As of March 31, 1947, there were 247 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

Salary rate	Salary rate	Salary rate
Airhart, L. A. \$ 2,400 00*	English, J. 2,580 00*	Sewell, F. S. 2,400 00*
Beasley, J. 2,400 00*	Foster, A. 2,820 00	Smith, F. (Dec. 21).. 2,640 00
Bell, C. A. 4,980 00	Goodwin, H. E. 2,400 00*	Stevenson, H. 2,820 00
Bishop, A. 3,000 00*	Greenwell, W. E. ... 2,520 00*	Taylor, C. A. 4,500 00
Blain, A. 2,400 00*	Holliday, W. 2,520 00*	Turner, R. M. 3,120 00
Boccicus, C. S. 3,000 00	Jellicoe, T. 2,700 00*	Underhill, C. R. 2,580 00
Brymer, J. (Oct. 28). 2,700 00*	Johnson, J. M. 2,700 00*	Whitehead, W. 2,544 00*
Chalmers, H. A. 2,400 00*	Renwick, M. T. 2,400 00*	Wilson, R. 3,540 00*
Currie, R. J. 2,400 00*	Rockliffe, F. C. 2,520 00*	Wood, J. H. 2,400 00*

A Charges for the three services are: telephones, \$1,413.98; telegrams, \$95.97; postage, \$6,642.06.

- B Expenditure amounting to \$10,607.10 represented the acquisition of surplus Crown Assets through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.
- C Includes payments of \$10,906.09 to Red Cross Workshops, Victoria, and \$5,246.02 for light, heat, power and water rates.
- D Includes payments of \$63,895 for wages of operators of special prosthetic appliances and \$65,057.61 for wages of poppy makers.
- E Suppliers receiving \$5,000 or over: Beardmore and Co., Ltd., Toronto, \$6,335.62; Dale Estate, Ltd., Brampton, \$7,898.50; Davis Leather Co., Ltd., Newmarket, \$8,497.75; Decorative Flower Co., Ltd., Toronto, \$5,131.90; Department of Public Printing and Stationery, \$5,050.09 for printing and stationery; J. E. Hangar Co., Ltd., London, Eng., \$26,703.50; Hood Knit Ltd., Vittoria, Ont., \$40,617.41; Landry and Perry, Montreal, \$5,547; Monarch Optical Mfg., Ltd., Toronto, \$11,662.70; Regal Optical Co., Ltd., Toronto, \$20,367.36; Frederick Whitley Co., Montreal, \$5,088.91; Wickett and Craig, Ltd., Toronto, \$5,220.57; Zenith Radio Corporation of Canada, Ltd., Windsor, \$7,315.61.
- F Includes payments to the Canadian National Railways, \$7,648.67; and the Canadian Pacific Railway Co., \$2,520.93.
- G Travelling expenses (exclusive of cost of transportation warrants) of \$300 or over were paid to the following employees: C. A. Bell, \$613.41; G. N. Clayton, \$302.42; A. C. Dutton, \$311.93; C. Emshey, \$300.06; H. R. Hallett, \$608.72; A. E. Sheard, \$350.63; A. Smokal, \$327.78.
- H The credit of \$414,384.34 represents (a) repayments for prosthetic appliances supplied to the following: Defence Forces, \$237,791.67*; United Kingdom Government, \$5,902.76; Governments of the British Dominions, U.S.A. and other Allied Nations, \$6,119.41; other government departments and Workmen's Compensation Boards, \$27,593.11; (b) receipts from sale of poppies, \$136,977.39.

*Charged to Vote 639—Treatment and Pension Examination, World War 2. (see page ZA-41).

**Canadian Pension Commission—Salaries of Commissioners, Pensions Act, c. 157, R.S.
and amendments.....\$ 94,081 72**

As at March 31, 1947, annual salaries paid to the Canadian Pension Commissioners were as follows: J. L. Melville, Chairman, \$10,000; H. A. L. Conn, Deputy Chairman, \$7,500; H. M. Barnes, \$7,000; H. Bray, \$7,000; H. A. Bridges, \$7,000; F. F. Chute, \$7,000 00; J. M. Forman, \$7,000; R. J. Gordon, \$7,000; C. M. Keillor, \$7,000; O. F. B. Langelier, \$7,000; J. K. Matheson, \$7,000; N. L. Pickersgill, \$7,000; C. B. Reilly, \$7,000; R. E. Wodehouse, \$7,000.

Schedule A to the Appropriation Act No. 6, 1946 authorized an increase of \$1,000 per annum to the Chairman and \$500 per annum to the Deputy Chairman effective January 1, 1947. These were paid from Vote 449, Canadian Pension Commission—Administration Expenses, from which the travelling expenses of the Commissioners are also paid.

Vote 449 Administration expenses, including the Chairman of the Canadian Pension Commission at \$2,000 and thirteen Canadian Pension Commissioners at \$1,000 each, additional to Chapter 157, R.S.C. 1927, as amended and (a) Vote 893, Supplementary Estimates, Canadian Pension Commission—Administration; (b) Vote 680, Further Supplementary Estimates, Administration Expenses, including the Chairman of the Canadian Pension Commission at the rate of \$1,000 per annum and the Deputy Chairman at the rate of \$500 per annum additional to Chapter 62, Statutes of 1946, for the period January 1, 1947 to March 31, 1947

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	1,294,923 00	1,279,923 00	1,009,414 55
Other Pay-list Items	35,948 00	35,948 00	3,485 34
A Telephones, Telegrams and Postage	30,000 00	30,000 00	29,351 32
B Equipment	10,000 00	25,000 00	24,642 86
Sundries	6,000 00	6,000 00	5,146 26
C Pensions—Retired Commissioners	3,550 00	3,550 00	3,549 96
D Professional and Special Services	10,000 00	10,000 00	8,861 09
E Investigations, Soldier Settlement and Veterans' Land Act... ..	6,000 00	6,000 00	6,000 00
Rents	500 00	500 00	15 00
G Materials and Supplies	50,000 00	50,000 00	24,077 76
Freight, Cartage and Express	100 00	100 00	11 48
H Transportation and Travelling Expenses	75,000 00	75,000 00	49,196 42
	<u>\$1,522,021 00</u>	<u>\$1,522,021 00</u>	<u>\$1,163,752 04</u>

As of March 31, 1947, there were 489 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

Salary rate	Salary rate	Salary rate
Aberhart, W. \$ 4,500 00	Greenberg, C. 4,500 00	Morrow, R. T. 2,820 00*
Ainley, L. T. 4,500 00	Gregory, A. W. 4,500 00	Mott, F. A. 2,820 00
Anderson, C. E. 4,500 00	Gregson, W. E. 4,500 00	Nash, E. T. W. 4,500 00
Anderson, J. 4,500 00	(Dec. 31)	Nelson, F. H. 4,500 00
Armstrong, J. C. 4,080 00	Grove, J. H. 4,500 00	Nichol, H. W. 3,720 00*
Atkinson, W. L. 4,500 00	Halkett, N. M. 5,040 00	Nodwell, G. R. 4,500 00
Baker, J. E. 4,500 00	Harbeson, A. E. 4,500 00	O'Hara, P. N. 2,460 00
Bell, E. G. 4,500 00	Heams, H. W. 2,580 00*	Page, N. A. 4,500 00
Bird, E. S. 4,500 00	Henderson, R. S. 4,860 00	Paterson, W. 2,580 00
Boulter, W. L. 4,500 00	Howlett, G. P. 4,860 00	Payette, J. M. 4,500 00
Bowie, M. R. 4,500 00	Hurteau, J. L. A. 4,500 00	Pelletier, J. 3,600 00
Bradley, L. M. 4,860 00	James, I. W. 4,680 00	Pfeiffer, W. M. 4,500 00
Bridges, E. S. 4,680 00	Jeffrey, D. J. 2,460 00	Pratt, C. M. 4,860 00
Brown, W. F. 4,500 00	Keillor, B. F. 5,280 00	Procnier, C. W. 4,500 00
Bustin, H. B. 4,500 00	King, V. T. 2,460 00	Richardson, H. J. 4,500 00
Butler, K. C. 4,680 00	Kyles, N. B. 4,500 00	Rowswell, A. C. 5,100 00
Cain, M. C. 4,500 00	Laing, J. W. 4,860 00	Russell, F. J. 2,820 00
Campbell, G. D. 4,500 00	Latchford, J. K. 4,500 00	Scaton, W. B. 4,800 00*
Carotte, J. L. G. 4,500 00	Laurin, J. B. 4,500 00	(May 24)
Clewes, E. 2,484 00*	Lavigne, L. F. 4,680 00	Sheffield, E. (Dec. 28)
Congdon, W. R. 2,960 00*	Leahey, D. R. 4,500 00	Shields, J. D. 5,100 00
Cooke, A. W. 2,700 00*	Lindsay, R. D. 4,500 00	Simpson, B. 3,600 00*
Cowie, G. A. 4,500 00	Little, L. D. 4,500 00	Small, W. D. 4,500 00
Curren, R. H. 2,460 00*	MacDermott, W. B. 5,400 00*	Somerville, A. N. 4,500 00
Demers, C. V. 4,800 00	MacDonald, K. M. 3,720 00	Sparks, H. S. 3,420 00*
Dexter, W. E. 4,560 00*	MacNeill, R. D. 4,500 00	Sparks, W. E. L. 4,500 00
Elliott, H. C. S. 4,500 00	Malay, S. C. 4,500 00	Sparling, S. E. 4,500 00
Eyres, H. H. 5,100 00	McGowan, T. P. 4,500 00	Stewart, D. W. 4,500 00
Ferguson, J. G. 5,040 00	McGregor, I. B. 4,860 00*	Streibig, D. L. M. 4,500 00
Findlay, C. A. 4,500 00	McKenna, L. V. 4,500 00	Stratton, A. 2,484 00*
Firth, J. H. 3,120 00	McKenty, V. J. 4,500 00	Sully, N. C. 4,680 00
Flegg, R. F. 4,860 00	McLeod, T. R. 4,500 00	Thibault, M. A. 4,500 00
Fox, C. C. 2,460 00	McNeil, J. H. K. 2,820 00	Thompson, A. E. 4,800 00
Fraser, W. R. 4,500 00	Miller, J. M. 4,500 00	Towers, T. L. 4,500 00*
Fry, W. R. 4,500 00	Miller, R. L. 4,500 00	Urie, G. N. 5,100 00
Gamble, J. E. 4,500 00	Minoran, G. A. 4,680 00	Walton, F. C. A. 4,500 00
Gibson, M. J. 4,800 00*	Moffitt, R. J. 2,700 00*	Whitcomb, H. A. 4,500 00
Gillrie, R. B. 4,260 00	Moore, J. H. 4,500 00	Young, W. R. 2,460 00
Gliddon, W. O. 4,620 00		

- A Charges for the three services are: telephones, \$4,670.69; telegrams, \$1,098.29; postage, \$23,582.34.
- B The Department of Public Printing and Stationery received \$23,895.67 for office equipment.
- C Pensions to C. W. Peck (\$1,600) and Sir R. E. W. Turner (\$1,950).
- D This allotment covers cost of medical examinations including doctors' fees, hospital observation, etc.
- E Where veterans reside in localities within easier reach of field supervisors of the Soldier Settlement and Veterans' Land Act than of departmental investigators, investigations are carried out by that Branch. The rates charged are \$12 for initial investigations and \$6 for check-ups.
- G The Department of Public Printing and Stationery received \$23,020.88 for printing and stationery.
- H Travelling expenses (exclusive of cost of transportation warrants) of \$300 or over were paid to: H. M. Barnes, \$526.05; H. Bray, \$933.89; H. A. Bridges, \$598.91; W. F. Brown, \$319.43; F. F. Chute, \$609.11; P. M. Devine, \$1,854.40†; J. M. Forman, \$1,006.14; G. H. Fowler, \$1,965.99†; R. J. Gordon, \$2,087.09; E. R. Grant, \$750.71†; N. M. Halkett, \$528.53; R. S. Henderson, \$412.41; I. W. James, \$567.75; C. M. Keillor, \$780.85; O. F. B. Langelier, \$689.39; J. R. Langlois, \$325.56; J. B. Laurin, \$505.87; H. E. Lewis, \$630.97†; W. B. MacDermott, \$598.44; J. K. Matheson, \$773.10; J. L. Melville, \$970.67; P. N. O'Hara, \$1,060.41; N. L. Pickersgill, \$1,854.05; C. B. Reilly, \$549.56; A. C. Rowsell, \$389.03; J. L. Stodders, \$737.34†; C. T. Sullivan, \$966.53†; G. N. Urie, \$359.93; W. R. Young, \$934.56.

†These items include amounts charged to other accounts as follows: Vote 445, \$935.59; Vote 446, \$2,153.37; Vote 447, \$90.32; Vote 450, \$2.67; Vote 451, \$737.24.

Vote 450 (and Vote 894, Supplementary Estimates) Veterans' Bureau

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	309,069 00	303,569 00	280,400 82
Other Pay-list Items	6,599 00	6,599 00	931 65
A Telephones, Telegrams and Postage	5,000 00	8,000 00	7,116 56
Equipment	500 00	3,000 00	1,436 55
Sundries	1,000 00	1,000 00	330 18
Professional and Special Services	300 00	300 00	53 40
Materials and Supplies	4,000 00	4,000 00	2,424 61
Freight, Cartage and Express	200 00	200 00	
B Transportation and Travelling Expenses	10,000 00	10,000 00	5,219 09
	\$ 336,668 00	\$ 336,668 00	\$ 297,912 86

As of March 31, 1947, there were 143 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

Salary rate	Salary rate	Salary rate
Aird, H. \$ 3,120 00*	Hogan, J. H. 5,400 00*	Rowe, D. F. 3,780 00
Brown, C. A. 2,964 00*	Koch, A. 3,300 00	Russell, B. W. 3,900 00
Courtney, B. E. 3,300 00	Latchford J. G. 3,300 00	Scott, C. A. 3,300 00
Cuddy, L. S. 3,360 00	Legendre, A. 3,300 00	Searle, M. A. 3,900 00
Dean, A. E. 3,420 00*	MacIsaac, J. A. 3,720 00	Sedger, G. H. 2,400 00
Drunan, W. (Jan. 1) 3,720 00	Masterman, L. A. 3,600 00*	Stevens, S. 2,820 00*
Dupuis, R. (Sept. 15) 3,000 00	Merrill, W. F. 3,060 00	Topp, C. B. 5,100 00
Ellis, J. 2,760 00*	Neil, R. H. 3,360 00*	Wakelyn, A. 3,300 00
Gamblin, G. A. 3,420 00*	Pettapiece, A. S. 3,300 00	Wilson, E. V. 4,500 00
Gladman, M. F. 3,780 00	Potter, P. R. 3,300 00	Wright, W. F. 3,300 00
Harris, H. R. D. 4,500 00	Pouliot, J. L. 3,360 00	Yetman, A. H. 3,900 00
Henry, W. R. 2,880 00	Reynolds, P. E. 2,400 00	

A Charges for the three services are: telephones, \$1,353.96; telegrams, \$77.90; postage, \$5,684.70.

B Travelling expenses (exclusive of cost of transportation warrants) of \$300 or over were paid to the following employees: H. Aird, \$1,105.03†; E. Laliberte, \$569.13; E. R. Lethbridge, \$538.71†; A. S. Pettapiece, \$835.41†; P. R. Potter, \$428.09; B. W. Russell, \$313.85; E. V. Wilson, \$515.40.

†These items include amounts charged to other accounts as follows: Vote 445, \$842.11; Vote 446, \$361.93; Vote 447, \$4.68; Vote 449, \$429.96; Vote 451, \$116.49.

Vote 451 (and Vote 895, Supplementary Estimates) War Veterans' Allowance Board—Administration

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	128,577 00	127,577 00	117,514 67
Other Pay-list Items	1,007 00	1,007 00	293 55
A Telephones, Telegrams and Postage	4,500 00	5,000 00	4,789 91
Equipment	2,000 00	6,000 00	3,543 24
Sundries	1,500 00	1,500 00	218 52
B Professional and Special Services	3,000 00	3,000 00	2,558 56
C Investigations, Soldier Settlement and Veterans' Land Act ..	16,000 00	16,000 00	16,000 00
Materials and Supplies	17,000 00	8,500 00	4,566 52
Freight, Cartage and Express	1,500 00	1,500 00	780 00
D Transportation and Travelling Expenses	20,000 00	25,000 00	23,490 73
	<u>\$ 195,084 00</u>	<u>\$ 195,084 00</u>	<u>\$ 173,755 70</u>

As of March 31, 1947, there were 55 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements. A. T. Bond, \$5,400; F. W. Davis, \$2,580*; W. A. DeGraves, \$6,500; H. R. Fox, \$2,460; F. J. G. Garneau, \$8,000; M. C. Guillet, \$2,460; M. A. Lavoie, \$4,500*; F. D. MacKenzie, \$6,500; A. C. March, \$6,500; W. L. Mattice, \$3,000; J. W. McKee, \$6,500; H. D. Pickworth, \$3,720; L. G. Turner, \$2,700; F. T. Wall, \$2,400; A. S. Whiteacre, \$2,460.

A Charges for the three services are: telephones, \$637.27; telegrams, \$152.76; postage, \$3,999.88.

B This allotment covers the cost of medical examination of applicants, including doctors' fees, hospital observation, etc.

C Where veterans reside in localities within easier reach of field supervisors of the Soldier Settlement and Veterans' Land Act than of departmental investigators, investigations are carried out by that Branch. The rates charged are \$12 for initial investigations and \$6 for check-ups.

D Travelling expenses (exclusive of cost of transportation warrants) of \$300 or over were paid to the following employees (where names are followed by daggers, the travelling expenses are shown under Vote 445): H. H. Church (included under Vote 446); U. Cote†; J. L. Cotter†; W. A. Faulkner†; F. J. G. Garneau, \$462.23; H. Griffin (included under Vote 446); O. B. Miller†; A. E. B. Murphy†; G. Porter†; B. M. Smith†; C. F. Sutherland (included under Vote 446); A. E. Upton†; J. A. Vaughan (included under Vote 446).

Vote 452 Veterans' Insurance

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	78,478 00	75,478 00	60,997 27
Other Pay-list Items	562 00	562 00	442 99
Advertising and Publicity	50,000 00	50,000 00	246 51
Telephones, Telegrams and Postage	500 00	500 00	167 21
Equipment	2,000 00	4,000 00	1,455 95
Sundries	1,000 00	1,000 00	71 28
Professional and Special Services	1,000 00	2,000 00	932 54
Materials and Supplies	8,000 00	8,000 00	2,512 67
Transportation and Travelling Expenses	2,000 00	2,000 00	143 77
	<u>\$ 143,540 00</u>	<u>\$ 143,540 00</u>	<u>\$ 66,970 19</u>

As of March 31, 1947, there were 36 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: C. F. Black, \$3,120; J. A. Bowen, \$2,700; W. A. A. McCrorie, \$2,460; J. G. Parkes, \$2,940; W. Reburn (Dec. 14), \$5,100.

PAYMENTS TO OR FOR VETERANS AND DEPENDENTS

Vote 453 (and Vote 896, Supplementary Estimates) European War Pensions—World

War I	37,750,000 00
Expenditures	\$ 36,985,034 24

These Pensions are for World War I. Pensions for World War II are paid from Vote 640 (see page ZA-42).
The above expenditures cover pensions, gratuities and grants awarded under the Pension Act, c. 157, R.S., as amended, in respect of:—

A Disabled and deceased ex-members of the Canadian Expeditionary Force	36,763,793 78
B Disabled and deceased ex-members of the British Forces (Supplementary Pensions)	57,906 75
C Deceased ex-members of the Allied Forces	19,729 05
D Disabled and deceased members of the Militia whose disabilities or death occurred after the War	64,208 32
E New Zealand Pensions (Recoverable)	37,757 32
F Burial Grants	41,639 02
	<hr/>
	\$ 36,985,034 24
	<hr/>

- A On March 31, 1947, there were 87,602 active pension accounts, including 16,799 dependent cases; this compares with 89,378 accounts, including 16,982 dependent cases on March 31, 1946.
- B Ex-members and dependents of deceased ex-members of the British Forces, who were domiciled in Canada at the outbreak of war, receive payments necessary to bring their British pensions up to the Canadian scale. There were 250 such cases in payment on March 31, 1947, at which date there were 35 South African pensions being similarly supplemented.
- C Dependents of ex-members of the forces of His Majesty's Allies who died as a result of war and who were domiciled in Canada at the outbreak of war, receive payments to bring their pensions up to the Canadian scale. On March 31, 1947, such supplementary pensions in payment were: Belgian, 1; French, 31; Italian, 2.
- D 140 pensions were in payment on March 31, 1947.
- E The New Zealand Government is billed at the close of each fiscal year and the refund is deposited to Ordinary Revenue—Refunds of Expenditure.
- F Burial expenses, not exceeding \$100, in cases where the deceased pensioners were destitute.

Vote 454 (and Vote 897, Supplementary Estimates) War Veterans' Allowances—

World War I	12,000,000 00
Expenditures	\$ 9,972,418 43

This vote provides for the cost of allowances to aged or disabled veterans in necessitous circumstances who are no longer able to provide for their maintenance. The maximum monthly allowance is \$30.41 for a single man or \$60.83 for a married man or a widower with dependent children. The relevant Act contains income limitation provisions, under which, to qualify for an allowance, total income of recipient must not exceed \$490 or \$980 per annum depending on the marital status.

A comparative statement of allowances in payment follows:

	March 31, 1947	March 31, 1946
Allowances—		
Veterans over 60 years of age	19,165	17,810
Veterans unable to maintain themselves because of disabilities or economic handicaps	7,078	6,996
Dependents of deceased veterans (payable for one year only)	398	414
	<hr/>	<hr/>
	26,641	25,220
	<hr/>	<hr/>

Vote 455 Unemployment Assistance.....	100,000 00
Expenditures	\$ 40,459 67

Payments from this vote are made to augment the pensions of veterans by an amount sufficient to ensure that they receive remuneration equal to the amount of municipal assistance afforded to non-pensioned veterans and civilians.

Approximately 350 pensioners received assistance during the year.

Vote 456 (and Vote 898, Supplementary Estimates) Hospital and Other Allowances—	
World War I.....	850,000 00
Expenditures	\$ 687,743 31

On March 31, 1947, 1,431 patients in hospital were receiving allowances. The rates of allowances are authorized in the treatment regulations of the Department (P.C. 4465, of June 13, 1944). Commencing at \$60 a month for single men, they increase according to rank and number of dependents of the ex-soldier.

The expenditure includes payments amounting to \$32,667.47 for clothing and comforts provided to patients who, although eligible to receive treatment, are limited to this form of allowance.

Vote 457 (and Vote 899, Supplementary Estimates) Gallantry Awards.....	70,000 00
Expenditures	\$ 51,582 16

Awards are made to men who, for their conduct in World War II, have received any of the following decorations: Victoria Cross, Distinguished Flying Cross, Military Cross, Distinguished Conduct Medal, Distinguished Flying Medal, Conspicuous Gallantry Medal, Military Medal and Distinguished Service Medal.

Awards paid during the fiscal year were in respect of the following decorations:—Victoria Cross, 2; Distinguished Flying Cross, 18; Military Cross, 2; Distinguished Conduct Medal, 53; Distinguished Flying Medal, 37; Conspicuous Gallantry Medal, 2; Military Medal, 403; Distinguished Service Medal, 46; Bar to Distinguished Service Medal, 2.

Vote 458 Widows' Compassionate Allowances—World War I.....	1,800,000 00
Expenditures	\$1,577,295 00

This vote is provided for the payment of compassionate allowances to widows, who are in necessitous circumstances, of persons who served in the Armed Forces of Canada during World War I.

On March 31, 1947, there were 4,243 allowances in force.

Vote 459 Compassionate Allowances—Orphaned Dependent Children—World War I..	30,000 00
Expenditures	\$ 20,137 72

This vote is provided for the payment of compassionate allowances for orphaned dependent children, who are in necessitous circumstances, of veterans of World War I.

On March 31, 1947, 46 allowances were in force.

Vote 460 Employers' Liability Compensation.....	80,000 00
Expenditures	\$ 63,992 91

Under this scheme of assistance, which is designed to remove from employers any added financial risk that might be involved by employing disabled veterans of World War I, the cost arising from relevant industrial accidents is borne by the Government. The Workmen's Compensation Boards and employers are reimbursed for medical care and compensation, including capitalization of awards covering permanent disabilities and fatalities.

The above expenditures cover claims submitted to the Department through (a) Workmen's Compensation Boards, and payments thereto were: Nova Scotia, \$3,542.79; New Brunswick, \$791.70; Quebec, \$1,938.29; Ontario, \$21,745.22; Manitoba, \$6,472.16; Saskatchewan, \$4,643.65; Alberta, \$5,878.67; British Columbia, \$12,386.75; and (b) through the Railways, and payments thereto were: Canadian National Railways, \$4,113.41; Canadian Pacific Railway Co., \$2,480.27.

Vote 461 Pensions, North West Rebellion, 1885 and General.....	15,000 00
Expenditures	\$ 13,262 79

The expenditures are distributed as follows: Non-Permanent Active Militia, \$10,895.12; North West Rebellion, \$2,094; Civil Flying (P.C. 2187, October 20, 1922), \$273.67.

MISCELLANEOUS GRANTS

Vote 462 Grant to Last Post Fund.....	100,000 00
Expenditures	\$ 75,146 20

The Last Post Fund, with Dominion Headquarters in Montreal, is a patriotic society which provides for the burial of honourably discharged veterans who were in destitute circumstances at the time of their decease. Payment is not made of the grant as such, but the society is recouped from this vote for burial expenditures, plus administration charges, less contributions from municipalities for the cost that would otherwise have been incurred by them in the burial of these men as indigents.

Vote 463 Grant to Canadian Legion.....	9,000 00
Expenditures	\$ 9,000 00

The Government contribution is limited to 50 per cent of the actual expenses of the Canadian Legion with a maximum contribution of \$9,000 in the fiscal year.

The expenditures for the year, supported by statements certified by a firm of chartered accountants, amounted to \$39,218.92.

PENSIONS AND OTHER BENEFITS

Militia Pensions Act, 1901, c. 133, R.S.....	\$3,772,339 13
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This statutory appropriation provides for service pensions to officers and men of the Permanent Army, Navy and Air Services and for pensions to dependents of deceased officers.

Deductions from pay and allowances of officers appear under the revenues of the three services concerned.

On March 31, 1947, 2,488 pensions were in issue, of which 335 were in respect of dependents of deceased officers.

Details in respect of service pensions under authority of an Act to amend the Militia Pensions Act, 1901, c. 59, 1946, will be found under Section N, Department of National Defence.

Annuity to Col. John T. C. Thompson, Appropriation Act, No. 3, c. 53, 1939.....	\$ 4,999 92
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SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Vote 464 (and Vote 900, Supplementary Estimates) Administration of Soldier Settlement, British Family Settlement, General Land Settlement and Veterans' Land Act, including engineering and other investigational planning and sub-division expenses that do not add tangible value to real property

	Estimates	Allotments	Expenditures
Salaries (including Cost of Living Bonus)	4,347,880 00	4,067,880 00	3,348,284 06
Other Pay-list Items	271,180 00	271,180 00	225,830 55
A Travelling Expenses	475,000 00	625,000 00	554,523 74
B Motor Cars—Purchases and Replacements	400,000 00	400,000 00	215,997 90
C Printing, Stationery and Office Equipment	200,000 00	200,000 00	166,983 81
D Miscellaneous	330,000 00	395,000 00	385,840 16
E Indian Soldier Settlement	3,000 00	3,000 00	1,800 00
F Training—Veterans' Land Act	40,000 00	18,000 00	779 30
G Taxes, Fire Insurance; maintenance and operating costs—lands acquired under Veterans' Land Act	360,000 00	310,000 00	229,459 35
H Legal Fees	200,000 00	337,000 00	306,114 30
	6,627,060 00	6,627,060 00	5,435,613 17

	Estimates	Allotments	Expenditures
<i>Less—</i>			
Cost of field services performed for other departments to be voted by the departments concerned as follows:—			
National Defence:—			
Dependents' Board of Trustees	9,000 00	9,000 00	9,000 00
Veterans Affairs:—			
War Veterans' Allowance Board	16,000 00	16,000 00	16,000 00
District Administration	17,500 00	17,500 00	17,500 00
Canadian Pension Commission	6,000 00	6,000 00	6,000 00
	<u>\$6,578,560 00</u>	<u>\$6,578 560 00</u>	<u>\$5,387,113 17</u>

As of March 31, 1947, there were 1,827 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements. The travelling expenses of these employees, where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Head Office:			Saint John—Concluded		
Murchison, G.	\$ 8,000 00	\$ 861 44	Kennedy, F. G.	2,580 00	
Director			Kirja, N. F.	3,084 00*	639 03
Ashton, E. J. (Jan. 11) .	4,140 00		McNeil, G. L. F.	2,880 00	348 79
Bethune, W. C.	3,360 00		Miller, D. L. (Nov. 11)	2,400 00	
Boggiss, A. E.	3,480 00		Murray, R. B.	2,640 00*	1,355 18
Chandler, W. K.	4,200 00*		Myra, G. A.	2,700 00	1,431 05
Crawford, J. S.	6,000 00	1,494 19	Nixon, W. B.	3,300 00*	988 96
Cronsberry, P. R.	3,240 00*		Phinney, J. E.	2,640 00*	975 50
Crosbie, M. C.	3,000 00		Pickard, C. W.	3,000 00	922 90
Fleming, O. E.	3,120 00		Powell, E. H.	2,940 00*	
Hall, J. E.	3,120 00	964 46	Prince, H. S.	3,240 00	
Holmes, H. R.	4,200 00		Saunders, E. H.	2,400 00	
Humphreys, B. A.	2,820 00*		(Oct. 20)		
Hunter, L. M.	3,000 00		Schofield, E. E.	3,000 00	1,616 82
Jacques, F. (July 27) .	2,760 00		Scott, C. H.	5,040 00	842 10
Jamieson, A.	4,200 00	308 62	Smith, D. R.	3,300 00	
Jones, W. M.	6,000 00		Steeves, D. D.	2,580 00	413 29
McGee, G. L.	6,000 00*	1,121 47	Montreal:		
Mitchell, J. F. R.	2,580 00		Archambault, G. V.	2,700 00	
Monroe, F. A.	2,820 00		Audet, J. E.	2,460 00	1,219 17
Morton, A. E.	2,700 00		Beaudoin, F. J.	2,400 00	1,510 00
Nash, J. F.	4,200 00		Beauregard, J.	3,000 00	
Nelson, M. E.	2,460 00		Belzile, J. D.	3,300 00	898 00
Paul, J. A.	4,500 00	675 75	Boily, S.	5,040 00	1,346 94
Radford, S. H.	2,940 00*		Boisvert, S. (Sept. 24) .	2,400 00	
Shorter, L. W.	2,520 00		Brossard, A. P. J.	2,580 00	1,552 92
Spencer, E. E.	4,140 00		Brunelle, H.	2,580 00	
White, O. C.	5,040 00	442 58	Camirand, A. J.	2,580 00	
Saint John:			Cangan, J. E. M.	2,460 00	1,366 55
Archibald, P. A. H.	2,460 00	1,591 60	Chaisson, J. E.	2,460 00	1,907 62
Banks, I. C.	3,120 00	769 74	Clarke, J. W.	4,380 00	561 37
Bateman, F. J. (July 24)	4,000 00	360 67	Cliche, L. P.	3,480 00*	1,309 26
Bedell, J. D.	3,000 00	1,251 28	D'Astous, J. S. J.	2,880 00	
Bent, E. A.	2,400 00*		DeMontigny, J. A. A. .	2,580 00	
Cameron, R. J.	2,700 00		Dumont, J. H.	2,580 00	1,377 70
Campbell, E. W.	3,000 00	603 62	Faguy, J. P.	2,460 00	1,039 83
Dickie, C. M.	3,000 00	1,309 18	Fortin, J. A.	2,460 00	1,437 08
Doering, M. E. G.	2,484 00*		Fortin, J. M. E.	3,000 00	1,358 97
Duplissee, L. A.	2,580 00		Fortin, L.	2,580 00	601 90
Evans, H. I.	4,380 00	964 97	French, P. J. W.	2,400 00	762 77
Freeman, J. M.	2,640 00*	1,053 21	Gagnon, J. J. R.	2,460 00	1,309 63
Gamblin, H. S.	2,400 00	554 67	Gauthier, P. P.	3,120 00	
Good, C. A.	2,844 00*		Gilbert, J. H.	2,400 00	
Hoyt, J. H.	2,400 00	997 61	Gingras, P. (Nov. 23) .	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Montreal—Concluded</i>			<i>Toronto—Continued</i>		
Girard, J. U. G.	2,580 00		Baker, J. C.	2,844 00*	379 33
Goulet, J. A.	2,700 00	1,069 20	Bidlo, F. C. (June 1) .	2,460 00	
Hainault, R. J. H.	2,880 00		Braithwaite, E.	2,460 00	
Jeffrey, T. G.	2,400 00	442 75	Bright, H. R.	2,580 00	
Laberge, J. E. R.	2,580 00	850 59	Brooks, H. W.	2,580 00	
Lamb, H.	3,120 00		Buckley, E. N.	3,120 00	508 10
L'Anglais, L. (Nov. 16)	2,400 00		Buesnel, T. R. (Aug 18)	2,400 00	
Leblanc, J. G.	2,580 00	614 07	Burns, C. A. (Mar. 1) .	3,000 00	649 05
Lessard, J. P. G.	2,580 00		Burrows, W.	2,820 00	1,000 79
Levesque, L. J. R.	2,580 00		Butler, C. C. (July 16)	2,400 00	
Lupien, J. P.	3,120 00		Carlton, J. L.	2,460 00	658 20
Mailhot, J. M.	2,400 00	1,425 65	Caskey, C. H.	2,760 00	418 66
Marien, R.	2,460 00		Chapman, W. E. (Nov.		
Martin, S. J. D.	2,580 00	1,910 90	17)	2,400 00	
Millier, R.	2,580 00	975 66	Clarke, J. F.	2,580 00	904 39
Monks, K. B.	2,460 00	985 59	Clarkson, C. F. (July		
Morency, L.	2,460 00	822 78	1)	2,400 00	
Morrin, L. P.	2,400 00	1,216 41	Creelman, J. M.	2,400 00	
Owen, G.	2,460 00	1,079 33	Crowe, J. F.	2,580 00	300 69
Parent, L. G.	2,460 00	1,044 08	Cummings, F. J.	4,800 00	
Peloquin, E.	2,460 00	922 45	Cummings, F. E.	3,600 00	
Pintal, H.	3,600 00*	1,608 31	Cummings, R. C. R. .	2,880 00	
Plante, R. (May 15) .	2,400 00		Denholm, N. J.	2,580 00	913 55
Poirier, A. M.	2,460 00	1,616 59	Donaldson, E. R.	3,360 00*	
Poirier, J. A.	2,460 00	1,764 20	Dryden, A. (Mar. 6) .	2,700 00	
Pomerleau, D. J.	3,000 00	846 39	Dunbar, T. (Dec. 1) .	2,400 00	
Pottier, L. J. (Aug. 1).	2,400 00		Duncan, C.	2,580 00	2,436 45
Provencher, P. V.	2,580 00		Earl, C. (June 1)	3,120 00	
Roberge, L. L.	2,580 00		Edwards, E. W.	2,580 00	1,048 80
Robertson, J. F.	2,460 00	797 34	Edwards, H. S.	2,400 00	907 17
Robinson, W. G.	2,580 00	964 45	Fargey, J. M.	2,460 00	969 80
Rochon, J. O. R.	2,400 00	1,174 97	Ferguson, J. A.	2,580 00	
Roussseau, L.	3,000 00	1,577 90	Foyston, B. E.	3,120 00	470 42
Russell, J. G.	3,420 00		Gard, D. E.	2,460 00	1,259 61
Tremblay, M. J. A.	2,580 00	1,211 23	Gillies, J. D. M.	2,460 00	1,100 43
Tremblay, S. M.	4,000 00*	2,187 15	Goodchild, J. A.	3,000 00	767 56
Vincent, G.	2,460 00		Greer, M. G.	2,580 00	
Wyganowski, Z.	2,580 00		Griffin, R. J.	2,400 00	1,368 81
			Harshaw, H. L.	4,380 00	511 77
<i>Ottawa:</i>			Harvey, N. M.	2,580 00	808 01
Armstrong, H. L.	3,000 00	687 25	Henderson, R. B.	2,460 00	884 30
Brown, W. F.	2,580 00*	783 84	Hill, W. G.	3,300 00	
Bycroft, S.	2,580 00		Kendall, J. T.	2,580 00	
Cochran, M. B.	2,580 00	958 21	Laidlaw, W. L.	2,460 00	698 04
Dalton, C. B.	2,400 00	1,177 23	Lane, G. R.	2,880 00	
Davis, E. J.	2,580 00	1,097 89	Lansing, R. E.	2,700 00	
Fraser, A. M.	2,880 00		Lloyd, A. C.	2,580 00	
Henry, H. E.	3,000 00	1,011 95	Love, P.	2,400 00	1,528 49
Lancaster, G. W.	2,580 00	802 37	MacDonald, K. W.	3,420 00*	
Lomax, J. M.	3,960 00		MacLean, J. F. (Mar.		
MacNab, A. R.	2,724 00*	383 97	27)	2,400 00	
McLeod, S. J.	2,580 00	1,359 29	Marshall, M. C.	2,580 00	931 33
Mercier, J. W. (June			Martin, J. S.	2,760 00*	1,574 63
11)	2,400 00		McCorquodale, R.	3,060 00*	
Milne, G. E. R.	2,880 00*	721 90	McEachern, W. A.	2,580 00	
Nugent, H. C.	2,700 00		McGillivuddy, J. M. .	2,580 00	
Pawley, R. W.	2,724 00*	709 95	McLarty, C.	3,600 00	
Pewtress, J. A.	2,580 00		Methven, J. (Sept. 1) .	2,400 00	
Tapp, E. J.	3,120 00*	421 63	Mitchell, A. R. R.	3,120 00	478 21
Taylor, W. L.	3,600 00*		Mitchell, W. B.	2,580 00	
Weir, W. C.	4,000 00		Nixon, C. M.	5,040 00	1,106 95
			Owen, W. A.	2,460 00	1,141 92
<i>Toronto:</i>			Paisley, S. E.	2,880 00	
Angus, J. C.	4,000 00*	986 34	Parkinson, G. G.	2,580 00	692 02
Bagg, G. R.	2,580 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Toronto—Concluded			Winnipeg—Concluded		
Parmenter, W. D.	2,460 00	693 47	Scott, H. A.	2,580 00	
Priestly, D. A.	3,120 00	440 96	Skaptason, H. F.	2,580 00	
Ramsay, L. M.	2,580 00		Smith, T. H.	2,580 00	401 37
Rawson, C. L.	3,420 00*	808 31	Swanton, W. B.	2,580 00	891 42
Rayner, R. W.	2,520 00	2,216 20			
Ring, W. E.	2,580 00		Saskatoon:		
Rogers, R. J.	3,780 00*	698 53	Anderson, O. M.	2,580 00	711 31
Russell, S.	2,580 00		Brice, W. D.	2,580 00	804 25
Semple, J. A.	2,844 00*		Brown, J. F.	2,400 00	999 98
Shaw, C. F.	3,300 00	404 34	Brown, R.	3,300 00	390 56
Skippen, A. K.	2,580 00		Brown, R. A.	2,640 00*	476 27
Smith, H.	2,580 00		Charnetski, J.	3,000 00	
Snider, J. V.	3,000 00		Cox, A.	2,484 00*	
Sparrow, A. H.	2,580 00		Duffus, E. W.	2,580 00*	605 84
Stallwood, R. J.	2,820 00		Duncan, J.	2,700 00*	822 99
Taylor, A. H.	2,580 00		Dutton, J.	3,780 00*	896 63
Thomson, W. F.	2,460 00	892 57	Everitt, M. F.	2,640 00*	674 20
Tindall, G. D. (Nov. 25)	2,400 00		Hamilton, J. L.	2,580 00	
Warren, S. V.	2,400 00	315 04	Hamilton, J. S.	3,000 00	
Webster, J. H.	2,580 00		Haskell, A. S.	2,880 00	
Western, H. U.	2,880 00		Henley, E. H.	3,000 00*	
Woodruffe, W. A.	2,400 00		Holmes, I. L.	3,960 00	924 96
(Sept. 1)			Howard, G. S.	2,400 00	663 51
Wright, E. J. V.	2,580 00		Hughes, W. J.	3,480 00	
Zimmer, R. P.	2,460 00	984 41	Hyslop, W. J.	2,640 00*	850 73
			Knatchbull, R. E.	2,580 00	
Winnipeg:			Knudston, M. K.	2,580 00	
Anderson, W. C.	2,580 00	574 88	Larson, L. B.	3,420 00*	
Angus, A. E.	2,580 00	456 30	Latta, F. C.	2,580 00	514 62
Atkins, D. C.	2,520 00		Marshall, G. P. (Oct. 1)	2,400 00	
Barr, J. M.	2,400 00	646 36	Martin, C. W.	2,640 00	
Bowkett, E. F.	2,580 00		Meikle, A.	2,820 00	
Bradford, W. C. R. ...	3,300 00	631 54	Messenger, L. D.	2,580 00	
Brew, R. T.	2,760 00*		McCollum, A. D.	2,640 00*	668 78
Brownlie, A. W.	2,400 00	522 70	McKay, J. A.	2,580 00	921 23
Clayton, A. E.	2,580 00	716 38	McPhail, H. D. (Aug. 7)	2,400 00	
Crampton, S. S.	2,580 00		Nottingham, J. P.	3,300 00	
Danielson, H. F.	2,460 00	1,043 60	Parkinson, W. R.	2,580 00	
Dickinson, F. L.	3,600 00		Porter, T. J.	2,760 00*	
(June 13)			Powell, J. A.	2,400 00	644 51
Duffin, F. J.	2,880 00	479 08	Sherwood, G. G.	2,580 00	763 79
Fuller, J. C.	5,040 00	387 94	Sherwood, L. B.	2,400 00	711 34
Grant, D. A.	3,360 00*	491 91	Simpson, N. C.	2,640 00*	725 26
Griffin, A.	3,720 00*		Sinden, J. A.	2,640 00*	996 48
Hewer, V. T.	3,300 00*		Smith, A. A.	2,580 00*	
Holding, A. J.	2,580 00		Thomas, C. P.	2,760 00*	
Jeffrey, F.	2,580 00	797 02	Thomson, E. E.	3,300 00	369 49
Johnston, B. A.	4,000 00*	469 27	Tollefson, T. S.	2,460 00	
Killeen, F. J.	3,060 00		Varey, J. M.	5,040 00	
Lang, A.	3,420 00*	394 94	Vickers, R.	2,700 00*	
MacPherson, A. W. ...	2,580 00		Wade, F. R.	2,640 00*	762 05
McGillivray, E. H. ...	2,400 00		Washington, H. C.	2,400 00	537 88
(Feb. 10)			West, K. A.	2,700 00	
McGinnis, M. C.	2,580 00	551 85	Whitman, D. L.	2,400 00	
McLennan, R. C.	2,580 00		(Sept. 22)		
McMullen, W. B.	3,360 00*	998 63	Wilson, G.	3,600 00*	
McNair, J.	3,120 00				
Pain, G.	2,460 00		Edmonton:		
Pentland, W. G.	2,580 00	408 44	Allam, H.	5,040 00	1,206 64
Rice, F. C. W.	4,260 00		Allum, H. A.	2,400 00	609 39
Roberts, C. D.	3,000 00	489 37	Amos, L.	2,580 00	584 57
Ryckman, G. O.	2,400 00	600 28	Armstrong, R. R.	3,420 00*	700 46
(Mar. 1)			Backman, W. S.	2,400 00	483 65
Saunderson, B.	2,880 00*		(Nov. 1)		

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Edmonton—Continued</i>			<i>Edmonton—Concluded</i>		
Bolton, F. C.	2,820 00*		Stronach, D. P.	2,580 00	1,933 20
Burns, J. W. C.	2,060 00		Turner, A.	2,580 00	463 61
Clark, J. G.	3,480 00*	306 44	Walker, F. L.	2,400 00	
Clarke, R. D.	2,580 00		Welbourn, C. A.	2,580 00	
Clarke, T. W.	2,580 00	899 65	Wiber, W. R.	4,000 00*	1,725 08
Cooke, M. S.	2,580 00	528 35	Wilson, C. S.	2,580 00*	674 20
Copeland, W. A.	2,580 00	564 27	Worthington, L. P.	2,580 00	469 02
Craven, R. N.	2,580 00		<i>Vancouver:</i>		
Crumblehulme, F.	2,580 00*		Armour, J. G.	2,580 00	
Cutler, L. S.	3,720 00*		Barber, F.	2,580 00*	1,221 48
Diploek, T. B.	3,900 00		Barnet, I. T.	5,040 00	792 38
Disturnal, C. A.	2,760 00*		Berner, A.	4,020 00*	
Duncan, W. G.	4,140 00	442 91	Branter, D. K.	2,580 00	
Ellis, H. S.	2,580 00		Broadbent, W. C. M. .	2,940 00*	
Findlater, A.	3,120 00	362 22	Brown, R. W.	3,300 00*	787 25
Finlay, W. J.	2,580 00	663 48	Brunton, R. (Oct. 18) .	2,400 00	
Goldfinch, H.	3,420 00*	346 57	Burrell, G. E.	3,840 00*	
Gourlay, A.	2,580 00		Case, J. A.	3,000 00	
Grineau, W. H.	2,460 00*		Chatterton, G. L.	2,580 00	
Hall, T. W.	2,580 00		Davidson, J. L.	2,580 00	727 61
Henderson, W. W.	2,580 00	330 17	Dodding, D.	3,360 00*	779 06
Hewlett, T. P.	2,580 00		Easterbrook, R. C. .	2,580 00	
Horne, A. F.	3,240 00*	393 44	Godfrey, T.	3,300 00	
Miller, G. A.	2,580 00	722 78	Grant, R. D.	3,000 00	
Miller, W. C.	3,420 00*	429 52	Griffin, B. D.	2,580 00	964 37
Mortimer, V.	2,580 00	416 48	Grimmett, A. M.	3,360 00	
MacDonald, D. J.	3,600 00*	1,487 49	Grindlay, W. H.	2,460 00	
MacDonald, J. A.	2,760 00*		Hardwick, C. S.	2,580 00	1,470 80
MacLean, G. C.	2,640 00*		Holman, D. B.	3,480 00*	802 17
McEachern, J. N.	2,400 00		Johnston, G.	3,480 00	
(Dec. 18)			Jupp, E. H.	4,000 00	819 95
Northcott, E. E.	2,400 00	1,859 35	Kilpin, N. L. S.	3,120 00	
O'Dwyer, T.	2,880 00	616 82	Kirk, J. F. C.	3,084 00	
O'Sullivan, D. E.	2,580 00		MacLeod, R. M.	3,060 00	
Patterson, R. V.	2,760 00*		McKay, G. T.	2,880 00*	
Phillips, C. A.	2,964 00*		Morrison, A. G.	2,580 00	872 03
Puffer, G. P.	2,460 00	436 19	Munroe, K. K.	2,580 00	
Pym, F. G.	2,580 00	373 19	Ozard, W. H.	2,580 00	
Reeves, T. G.	2,400 00	762 16	Patterson, J. D.	3,120 00	483 51
Riley, M. C.	2,640 00*		Pitman, R. C.	2,484 00	
Rogers, H. G.	3,300 00*	407 36	Plumbly, L. B.	2,520 00	542 26
Rose, L. R.	2,580 00	439 98	Ramsay, R. L.	2,820 00	662 67
Russell, J.	2,400 00	1,326 63	Salisbury, H. F.	2,580 00	
Saunders, T. W. H.	2,400 00		Shaneman, J. A.	2,400 00	
(Jan. 1)			(Sept. 17)		
Scott, L.	3,120 00		Sinclair, H. L.	2,640 00*	841 83
Short, W. A.	2,880 00		Tennant, J. F. W.	2,580 00	
Sinclair, W.	2,760 00*		Todrick, T.	4,000 00	
Smith, R. C.	2,580 00	666 71	Wilson, W. F. (Mar. 1)	2,400 00	
Smyth, B. J.	2,520 00		Wiltshire, W. E.	2,844 00	
Strojich, W.	2,700 00		Wormworth, B. C.	2,760 00*	

Expenditures include payments (a) for casual labour, \$60,977.63, (b) to seasonal land appraisers, \$2,891, of which M. M. Robillard received \$1,057, and (c) to members of regional advisory committees at a per diem rate of \$10, \$125,555. Those members receiving \$500 or over were as follows:—

Saint John: W. P. Alward, \$660; P. Archibald, \$505; B. Clark, \$705; M. T. Fournier, \$570; D. L. Harper, \$515; A. Johnston, \$695; R. L. Moore, \$700; A. S. Robertson, \$715.

Montreal: J. C. Blackwood, \$585; E. Brisebois, \$1,025; L. E. Burns, \$1,465; J. R. Plante, \$610; L. Robert, \$1,525.

Ottawa: H. S. Arkell, \$1,610; T. A. Dolan, \$1,625; J. J. Milton, \$955.

Toronto: M. Baker, \$2,680; J. Bennett, \$830; G. Bethune, \$540; H. F. Boake, \$2,430; R. B. Braid, \$1,630; G. G. Callon, \$1,110; J. M. Cockburn, \$1,000; J. A. Crawford, \$800; H. B. Free, \$770; G. A. Hedley, \$510; T. K. Henderson, \$990; R. Isaacs, \$690; W. C. Kent, \$700; A. McKay, \$920; R. A. McMillan, \$2,570;

N. D. Miller, \$580; R. M. Pym, \$620; C. Readhead, \$1,140; W. A. Ross, \$1,420; W. J. Spears, \$2,460; J. Watters, \$790; G. Whittington, \$680.

Winnipeg: P. Anderson, \$1,000; J. Downs, \$1,130; C. H. Goodman, \$555; W. H. Gray, \$1,430; J. R. Hutcheson, \$895; G. H. Kilburn, \$590; H. Macintyre, \$930; W. G. Nelson, \$570; J. P. Richardson, \$670; W. D. Strang, \$720.

Saskatoon: D. J. Bennington, \$1,860; H. M. Earle, \$1,595; N. W. Irving, \$760; H. B. Pugh, \$610; A. W. Robinson, \$1,035; M. C. Ross, \$895; J. J. Smith, \$1,240.

Edmonton: W. Beattie, \$595; E. Beddoes, \$1,090; E. Belzil, \$700; A. J. Cawthorne, \$1,195; R. E. Chown, \$1,470; C. Claves, \$1,080; D. Corbett, \$1,315; J. R. Desfosses, \$570; J. Drever, \$1,960; D. L. Fenton, \$520; C. C. Gillies, \$2,615; A. Harvey, \$2,625; E. R. Love, \$620; J. P. Martin, \$1,010; G. McDonald, \$570; C. E. Parry, \$580; H. H. Pegrum, \$965; N. Slater, \$775.

Vancouver: H. Day, \$1,200; G. Hilliard, \$710; W. S. Hill-Tout, \$790; W. S. Latta, \$890; G. N. Ryder, \$850; J. Simpson, \$1,140; D. O. Vicars, \$820; W. Wood, \$910.

A Travelling Expenses. The following employees, whose salary rates were under \$2,400 as at March 31, 1947, received travelling expenses of \$300 or over:

Saint John: A. M. Aiton, \$1,025.16; R. H. Allen, \$532.40; W. G. Borden, \$833.12; O. Boudreau, \$911.47; R. P. Brian, \$696.97; N. Campbell, \$768.94; D. M. Chisholm, \$947.80; J. Coles, \$551.18; L. M. Crosby, \$580.43; C. M. Davies, \$1,425.82; E. J. Devarenne, \$621.60; W. H. Dixon, \$1,022.86; B. W. Fulton, \$1,143.73; A. F. Geldart, \$1,109.87; D. A. Grant, \$1,227.49; A. G. Groves, \$848.77; R. H. Hannah, \$906.43; W. E. Haywood, \$574.37; G. A. Hubbard, \$901.77; F. K. Innis, \$919.17; F. S. Jenkins, \$538.75; G. F. Johnson, \$734.19; J. J. H. MacDonald, \$1,055.13; A. E. MacMillan, \$865.92; K. B. MacMillan, \$407.45; A. W. Martin, \$1,061.42; F. J. McIntosh, \$833.14; M. W. McKinnon, \$989.03; R. S. McLeod, \$947.82; G. A. Peck, \$371.45; M. R. Reid, \$1,059.84; G. J. Rose, \$1,178.20; J. S. Roy, \$1,130.78; V. E. Slocum, \$321.66; R. W. Spurr, \$379.44; V. T. Travers, \$744.18; H. Weatherhead, \$339.51; W. A. West, \$1,100.25; A. G. Wilson, \$1,213.10; A. E. Woodman, \$728.20; K. D. Zinck, \$1,056.93.

Montreal: W. Barber, \$357.73; E. R. Barrie, \$417.15; J. O. Brennan, \$966.31; J. M. Cardinal, \$1,102.84; W. R. DeGruchy, \$1,430.51; R. Gauthier, \$481.84; M. L. Lafontaine, \$1,684.01; M. Laurence, \$537.60; J. M. Linteau, \$635.27; J. Moyle, \$551.03; C. S. Poulin, \$687.85.

Ottawa: W. D. Bradley, \$635.34; L. Crossman, \$585.22; A. G. Donaldson, \$799.69; W. Galbraith, \$1,191.48; W. A. Holmes, \$382.60; W. G. LaTour, \$1,199.07; A. Madaire, \$965.59; H. A. Maheu, \$839.65; H. O. McMillan, \$1,342.71; J. E. Patterson, \$327.78; H. M. Reid, \$621.94; E. B. Robertson, \$786.92; L. Shetler, \$1,154.63; W. J. Slater, \$935.24; W. H. Stevens, \$625.13; P. C. Wall, \$365.47.

Toronto: R. R. Anderson, \$374.26; R. S. Arbour, \$926.24; H. I. Arkell, \$1,372.20; F. A. Barnes, \$338.26; M. H. Bauer, \$1,228.67; J. A. Beggs, \$384.20; W. J. Bell, \$1,131.83; E. M. Biggs, \$392.05; E. W. Bradley, \$1,385.92; S. F. Bryans, \$1,077.27; W. H. Campbell, \$1,301.46; R. W. Cole, \$917.20; E. A. Corbett, \$865.96; R. R. Corman, \$976.36; C. L. Counsell, \$643.46; J. F. Crank, \$505.90; W. Cryderman, \$383.20; A. M. Cuddy, \$521.94; L. S. Donovan, \$323.51; A. R. Eddy, \$505.21; F. A. Fischer, \$1,664.69; R. A. Forsyth, \$414.43; W. M. Frank, \$324.96; J. D. Galbraith, \$1,579.74; A. J. Gardhouse, \$315.26; J. G. Gillanders, \$552.49; N. H. W. Greenwood, \$681.12; W. H. Grover, \$896.86; G. W. Harvie, \$2,058.12; J. A. Heathcote, \$482.96; R. W. Heron, \$1,189.57; F. H. Hill, \$1,511.87; W. G. Hill, \$340.85; C. W. Hoard, \$695.33; C. B. Howard, \$1,094.04; W. J. Hughes, \$1,478.88; G. M. Kaye, \$1,028.36; E. M. Knox, \$785.60; J. J. Lundy, \$808.42; D. MacQuistan, \$546.58; G. L. Martyn, \$2,510.33; L. McMonagle, \$454.99; A. E. Millson, \$448.26; W. A. Milton, \$1,578.11; R. P. Moore, \$1,484.71; G. R. Morrow, \$878.05.

Winnipeg: R. Avery, \$340.85; M. B. Blackwood, \$486.16; R. H. Brayshaw, \$883.79; R. E. Browning, \$416.28; A. E. Budd, \$950.37; M. D. Byggdinn, \$1,497.10; W. J. Ducharme, \$369.57; M. Evanoehko, \$1,869.79; S. P. Fall, \$1,973.47; J. H. Graham, \$457.17; W. O. Graham, \$724.05; C. H. Hockin, \$337.88; F. B. Laird, \$1,343.93; A. L. Lamont, \$1,047.82; T. H. Leach, \$742.69; A. B. Leslie, \$1,305.42; A. L. Mason, \$746.91; T. H. S. Matchett, \$506.96; C. McAree, \$877.21; I. A. L. McLean, \$1,011.30; J. H. McPhaden, \$430.96; R. S. Menzies, \$982.39; C. Northeott, \$790.03; D. C. O'Keeffe, \$972.29; J. W. Palmer, \$1,349.98; W. T. Partitt, \$1,299.71; R. J. Parr, \$725.22; N. F. Primmitt, \$460.96; A. A. Romanyk, \$1,057.28; J. A. Stewart, \$1,009.84; F. G. Taylor, \$944.07; M. C. Tully, \$1,079.22; T. B. Wall, \$1,871.33.

Saskatoon: J. N. Bayes, \$346.68; R. I. Bird, \$634.47; W. N. Blahay, \$466.57; J. H. Bond, \$1,025.04; J. O. Brooks, \$577.17; J. W. Clausen, \$440.51; J. H. Dow, \$1,281.46; E. A. Downey, \$671.34; J. M. Day, \$510.89; C. J. H. Fisher, \$614.81; A. Frey, \$714.31; W. M. K. Gillespie, \$413.42; E. G. Grenke, \$1,091.94; A. H. Holmes, \$369.30; R. F. J. Hopkinson, \$946.90; J. A. Maland, \$856.31; A. H. McDonald, \$563.54; B. K. McDonald, \$452.46; L. E. McKellar, \$866.82; H. N. McKenzie, \$1,417.39; J. A. Morrow, \$965.97; T. C. R. Nelson, \$1,016.40; C. C. Orriss, \$627.89; J. A. Peace, \$670.01; H. J. Powell, \$874.86; G. E. Rouatt, \$511.71; A. E. Shaw, \$688.97; W. J. Simpson, \$724.49; D. F. Smith, \$731.60; H. S. Smith, \$606.96; N. Taylor, \$748.47; C. G. Waywell, \$482.76; O. E. Wyler, \$705.54; A. Y. Young, \$719.95.

Edmonton: C. F. Ahlstrom, \$603.97; R. C. Ahlstrom, \$594.19; E. R. Barritt, \$1,052.71; C. A. J. Beswick, \$842.98; S. L. Bosworth, \$813.05; J. S. Botsford, \$333.05; S. Bowcott, \$453.63; W. N. Budgen, \$980.24; P. Butendyk, \$691.45; J. H. Butterworth, \$963.64; W. R. Byers, \$503.45; W. A. Cameron, \$804.41; R. K. Chalmers, \$954.34; A. Chesterman, \$863.13; L. Donovan, \$1,055.97; P. Douglas, \$572.99; J. E. Edgar, \$863.17; T. R. Evans, \$777.60; R. W. M. Everitt, \$502.88; A. C. Gough, \$713.11; M. E. Gray, \$350.46; J. E. Hall, \$579.95; J. S. Hardy, \$1,175.23; A. H. Harrison, \$506.41; C. Haugen, \$458.59; T. F. Hertzog, \$1,368.94; J. F. Horne, \$367.68; P. Kench, \$817.09; R. J. Kirkness, \$859.11; E. K. Lane, \$1,046.88; H. C. Lang, \$468.09; L. G. Lindland, \$417.77; E. F. MacDonell, \$547.74; B. F. J. Macrory, \$817.97; W. E. Martin, \$341.03;

J. D. McKnight, \$504.37; J. Mitchell, \$618.78; W. G. Moody, \$675.94; R. J. R. Noyes, \$748.68; W. G. O'Brien, \$807.21; H. R. Patrick, \$755.64; R. M. Pulkrabek, \$408.70; B. W. Pullin, \$705.01; J. L. Reid, \$715.10; R. Reinson, \$454.11; N. S. Roberts, \$622.08; S. O. Robinson, \$953.06; W. Robinson, \$908.71; A. J. Rutherford, \$677.56; D. R. M. Shoultice, \$688.68; W. A. Smith, \$707.02; J. S. Speakman, \$1,209.01; D. Spink, \$969.14; N. E. Stanley, \$647.84; M. G. Stanton, \$660.72; T. W. Tharp, \$533.25; J. T. H. Theriault, \$1,455.97; J. K. Thomson, \$597.34; K. G. Thring, \$761.15; M. Wener, \$911.37; L. D. Williams, \$320.50; W. A. Winter, \$1,020.31; R. M. Wynn, \$983.40.

Vancouver: A. C. Anderson, \$522.11; J. M. Apperson, \$646.67; A. B. Ash, \$728.90; R. F. D. Balchin, \$1,301.75; H. S. G. Barber, \$1,251.54; W. J. Barber, \$619.02; E. J. S. Barr, \$745.60; J. Barter, \$471.92; R. L. Bigg, \$2,163.11; G. E. Burrell (Jr.), \$382.14; R. Colville, \$773; G. S. Corbett, \$475.19; W. A. Cryderman, \$457.95; G. Garlick, \$1,559.07; E. J. Glawson, \$1,262.92; W. P. F. Green, \$667.69; W. G. Griffin, \$321.27; G. Grossman, \$564.18; H. F. E. Hamilton, \$325.81; F. W. Holland, \$610.53; A. H. R. Howell, \$1,435.20; L. G. James, \$555.71; J. W. Lewis, \$497.67; W. Mackie, \$565.44; D. W. MacLean, \$404.50; J. M. MacLennan, \$495.58; F. C. Mann, \$968.22; I. B. McCaig, \$664.27; A. McGowan, \$1,262.29; W. G. McIntosh, \$553.45; W. G. McLaren, \$468.81; R. D. Nield, \$1,176.26; A. L. Penny, \$550.88; W. R. Redman, \$576.16; T. A. F. Ripley, \$681.87; W. E. Robinson, \$749.67; H. R. Sands, \$991.15; G. C. Townsend, \$1,007.30; R. A. Vandrick, \$511.08; J. F. Waterfall, \$432.75; F. C. E. Waterman, \$557.64; J. Watson, \$441.68; W. W. Wilson, \$934.57.

Members of Regional Advisory Committees who received travelling expenses of \$300 or over:

Saint John: B. Clark, \$400.50; D. C. Harper, \$328.10; R. L. Moore, \$506.16.

Montreal: J. C. Blackwood, \$412.88; R. Thomson, \$693.75; G. Toupin, \$395.28.

Toronto: M. Baker, \$1,024.43; J. Bennett, \$443.55; H. P. Boake, \$602.85; G. C. Callon, \$329.73;

J. A. Crawford, \$366.50; R. Isaacs, \$376.75; R. A. McMillan, \$1,496.29; C. Readhead, \$498.12; W. A. Ross, \$703.01; W. J. Spears, \$754.04; W. Whittington, \$372.43.

Winnipeg: P. Anderson, \$471.65; A. E. Clarke, \$346.23; J. Downs, \$642.43; J. R. Hutchison, \$486.95;

G. H. Kilburn, \$359.31; H. Macintyre, \$640.12; J. P. Richardson, \$450.60.

Saskatoon: D. J. Binnington, \$467.39; N. W. Irving, \$408.58.

Edmonton: E. Beddoes, \$566.60; A. J. Cawthorne, \$581.34; R. E. Chowen, \$305.25; C. Claeys, \$400.01.

Vancouver: H. Day, \$732.75; W. S. Hill-Tout, \$500.52; G. Noble-Ryder, \$672.60; J. Simpson, \$721.80.

The travelling expenses of A. D. Wymbs are included under Department of Finance, Vote 72.

Expenditures include the total cost of operating government-owned motor cars, \$236,829.42.

B Motor Cars—Purchases and Replacements. Owing to expanding operations of the Veterans' Land Act, it was found necessary to purchase 208 new motor cars and 23 new trucks.

C Printing, Stationery and Office Equipment. This amount was paid to the Department of Public Printing and Stationery.

D Miscellaneous. A distribution of expenditures follows: postage, \$94,245.43; telegraphs and telephones, \$41,471.99; freight and cartage, \$18,070.47; investigators' fees, \$61,417.70; architects' fees and blue prints, \$4,963.15; consulting engineers' fees, \$51,447.49; surveyors' fees, including wages of rodmen and chainmen, \$51,215.53; miscellaneous services, \$26,891.83; light and power (administrative offices), \$1,521.05; rent—office and storage space and equipment, \$6,183.17; maintenance of equipment, \$1,329.28; maintenance of public utilities, \$2,136.48; advertising, \$2,142.24; Prairie Farm Rehabilitation (surveys), \$11,071.39; sundry items, \$11,732.96.

Consulting engineers' fees include payments to: F. H. Allwood, Vernon, B.C., \$1,925.61; W. L. Cassels, Ottawa, \$1,479.52; H. S. Phillips, Brantford, Ont., \$15,226.33; W. D. Stavely, St. Bruno, Que., \$1,248.33; Underwood and McLellan, Edmonton, Alta., \$16,093.38; M. L. Wade, Kamloops, B.C., \$650.

Surveyors' fees include payments to: H. H. B. Abbott, Abbotsford, B.C., \$4,096.50; Baird and Micklestone, Leaside, Ont., \$714.40; R. Chamberland, Riviere du Loup, Que., \$684.90; V. Edge, Haney, B.C., \$518.55; R. B. Erwin, Niagara Falls, Ont., \$1,336.60; Farley & Cassels, Ottawa, \$13,919.19; A. F. Fassell, Toronto, \$1,555; W. E. Lauriault, Montreal, \$3,693.47; J. S. Leitch, Toronto, \$1,469; Moore and Ingram, North Bay, Ont., \$1,251; Orville Rolfsen, Windsor, Ont., \$1,850; Underhill and Underhill, Vancouver, \$1,200.70; E. O. Wood, Kamloops, B.C., \$1,807.98.

Miscellaneous services include payments to: Colonization Finance Corporation of Canada, for land appraisals, \$7,500; Canadian Corps of Commissioners, \$2,591.55.

E Indian Soldier Settlement. To recoup the Department of Mines and Resources for the salary of E. Moses who is engaged on clerical work in connection with Indian soldier settlers on the Six Nations Reserve.

F Training—Veterans' Land Act. Travelling expenses for members of staff at district offices attending school of instruction.

G Taxes, Fire Insurance, etc. Expenditures comprise: taxes, \$141,639.19; fire insurance, \$66,354.77, being the net amount credited to Veterans' Land Act Fire Insurance Fund (see under Open Accounts further on in this section); soil conservation, \$9,711.02; sundries, \$11,754.37.

H Legal Fees. Legal fees of \$500 or over were:

Saint John: R. R. Brown, \$961.40; E. F. Cragg, \$1,831.05; J. S. DesRoches, \$3,580.10; G. T. Feeney, \$525.45; J. E. Friel, \$2,377.15; C. W. Grant, \$711.90; F. A. Hamilton, \$3,165.42; Hicks and Douglas, \$816.80; C. J. Jones, \$2,421.22; R. O. Kierstead, \$2,839.50; L. A. Kitz, \$1,990.86; W. R. Lawrence, \$777.01; A. R. Lusby, \$837.35;

D. F. Matheson, \$1,214.84; J. A. McGuigan, \$7,263.85; J. K. McKee, \$2,644.22; R. F. McLellan, \$1,892.22; A. J. Meagher, \$1,182.70; G. C. Mersereau, \$2,540.96; S. G. Mooney, \$1,034.25; A. R. Murray, \$2,147.70; G. F. Nicholson, \$1,009.14; A. O'Handley, \$968.50; J. D. Orlando, \$2,901.44; J. F. Outhit, \$3,937.25; R. M. Palmer, \$3,751.45; J. M. Prescott, \$1,134.72; W. A. Ross, \$992.80; C. L. Sanderson, \$1,246.95; E. J. Theriault, \$1,307.75; A. L. Thurlow, \$1,111.57; H. A. Veniot, \$1,269.47; M. I. Webb, \$611.30; T. H. Whalen, \$1,421.50.

Montreal: L. Bachand, \$1,606.50; R. R. Bachand, \$1,474.10; R. Demers, \$614.62; J. A. Dugas, \$828.75; Duval & Duval, \$1,292.26; E. Forest, \$724.25; J. A. Guy, \$1,133.85; J. F. Hetu, \$807.35; J. Lagasse, \$1,140.30; A. Lemieux, \$757.55; Levesque & Levesque, \$508.70; J. A. Ouellet, \$836.55; T. Pigeon, \$708.90; J. A. Poupard, \$1,389.84; P. F. Renault, \$9,498.54; G. Roberge, \$920.45; J. M. Vermette, \$773.55.

Ottawa: F. A. Binet, \$1,413.50; R. Farley, \$969.34; A. LeSage, \$530.20; Lewis & Beale, \$1,081.15; G. R. McCready, \$8,697.24.

Toronto: G. W. Bowman, \$1,644.86; J. K. Hunter, \$867.04; K. H. MacDiarmid, \$693.20; J. D. McCallum, \$534.47; Sims, Bray, Schofield & Lochhead, \$1,087.35; W. C. Thomson (Ottawa and Toronto Districts), \$142,768.

Winnipeg: K. A. Stewart, \$563.19; Young & Young, \$557.15.

P.C. 2561, April 13, 1946, authorized the appointment of D. M. Brodie as a Commissioner under Part I of the Inquiries Act, c. 99, R.S., to inquire into (a) representations made to the Minister that the purchase price paid for the Oliver Property at Windsor, Ont. for small holding subdivisions, was excessive and (b) if the Director, the Veterans' Land Act and his officials exercised reasonable care and judgment in this purchase.

In connection with the above inquiry, \$2,456.15 was paid to land appraisers and \$250 to J. M. Brodie. Legal fees of W. C. Thompson, amounting to \$3,251.48 had not been paid as at the close of the fiscal year.

Suppliers receiving \$5,000 or over: Bell Telephone Co. of Canada, \$17,079.29; Canadian Motors, Ltd., Brandon, \$12,013.61; Canadian National Railways, \$9,804.94; Canadian Pacific Railway Co., \$7,431.23; Chevrolet Motor Sales Co., Montreal, \$10,369.58; J. Clark & Sons, Ltd., Saint John, \$6,915.01; Dominion Motors, Ltd., Edmonton, \$16,602.28; Empire Motors, Ltd., Vancouver, \$8,174.93; A. D. Gorrie & Co. Ltd., Toronto, \$29,239.16; Maclin Motors Ltd., Calgary, \$6,104.78; H. S. Phillips & Co., Brantford, \$15,226.33; W. M. Scott, Winnipeg, \$9,060.08; Underwood & McLellan, Edmonton, \$15,516.48.

Vote 465 Payments to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick

500 British Family Agreements of August 4, 1927, and August 27, 1935.....	25,000 00
Expenditures	19,305 86

Under the agreements with the Government of the United Kingdom, losses resulting from the operation of the schemes are shared between the two governments in proportion to the advances made by each government.

Generally speaking, the Canadian Government furnished the land, while the United Kingdom Government supplied the stock and equipment. Proceeds of sales of reverted properties are credited along these lines, i.e., the Canadian Government's account is credited with moneys derived from the sales of land, while the United Kingdom Government's account is credited with moneys derived from sales of stock and equipment. Relative collections are remitted to the United Kingdom Government monthly.

When properties are finally disposed of, the losses sustained by each government are calculated in accordance with the agreement. On this basis, if the remittances referred to above exceed the United Kingdom Government's residual equity, such excess is recovered; conversely, if the remittances are less than such equity, the Canadian Government pays the difference, and this vote is provided for the purpose of absorbing this cost as it relates to transactions dealt with in 1946-47.

Vote 466 (and Vote 901, Supplementary Estimates) To provide for the payment of grants to veterans settled on Provincial Lands in accordance with agreements with provincial governments under Section 35 of the Veterans' Land Act, 1942, and payments of grants to veterans settled on Dominion Lands, in accordance with an agreement with the Minister of Mines and Resources, under Section 35 of the Veterans' Land Act, 1942, as amended (P.C. 1550 of April 18, 1946).....

Expenditures	6,000,001 00
	\$ 826,068 70

Under the above authority, as amended by P.C. 2122, April 13, 1945, the Minister of Veterans Affairs may, with the approval of the Governor in Council, enter into an agreement with the Government of any province for the settlement of veterans on any provincial lands which the provincial government may recommend as being specially suitable. The said agreement shall provide that the Director, The Veterans' Land Act, may, notwithstanding any other provision of this Act and subject to regulations made under this Act, grant an amount not exceeding \$2,320 to a veteran who settles on provincial lands pursuant to such an agreement.

An Act to amend the Veterans' Land Act, 1942 (c. 34, 2 Sess., 1945), confirmed the above Order in Council and further authorized the Minister to enter into a similar agreement with the Minister of Mines and Resources in respect of suitable Dominion lands.

The above expenditure represents disbursements by the Director of grants for the purchase of livestock, farm machinery, or permanent improvements to the property, for veterans settled on Dominion or Provincial lands.

Vote 467 To provide for the payment of grants to Indian veterans settled on Indian Reserve Lands under Section 35A of the Veterans' Land Act, 1942, as amended.....	2,000,000 00
Expenditures	\$ 318,532 97

Under P.C. 2122, dated April 13, 1945, which was confirmed by an Act to amend the Veterans' Land Act, 1942, c. 34, 2 Sess., 1945, an amount not exceeding \$2,320 may be granted by the Director, The Veterans' Land Act, to an Indian veteran who settles on Indian Reserve lands, the said grant to be paid to the Minister of Mines and Resources who shall have the control and management thereof on behalf of the Indian veteran.

The above expenditures represent payments to the Indian Affairs Branch of the Department of Mines and Resources.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 7,242 00
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DEMOBILIZATION AND RECONVERSION

Vote 639 (and Vote 961, Supplementary Estimates) Treatment and Pension Examination—World War 2	51,491,250 00
Expenditures	\$ 50,981,739 06

A distribution of expenditures follows:

	Army	Navy	Air	Ex-defence Forces	Total
Hospital Maintenance	373,151 55	68,480 54	130,958 73	14,002,169 83	14,574,760 65
Special Hospital Charges	21,376 55	10,120 43	10,520 46	443,172 13	485,189 57
X-Ray	21,341 46	13,321 65	21,743 50	407,808 33	464,214 94
Medical Fees	56,378 63	20,904 75	31,657 07	2,736,582 92	2,845,523 37
Nurses and Attendants	5,970 97	318 40	1,853 06	123,258 13	131,400 56
Medical Supplies	2,891 76	207 40	843 69	215,547 00	219,489 85
Prosthetic Supplies	4,451 02	747 29	4,227 56	441,719 40	451,145 27
Dental Services	3,580 00	608 41	480 00	13,153,884 46	13,158,552 87
Transportation of Patients	1,277 19	260 95	459 46	969,615 45	971,613 05
Miscellaneous	217 73	4 90	29 50	9,387 24	9,639 37
Funerals and Grave Markers ...				66,465 32	66,465 32
Allowances to Patients in hospital				16,905,469 90	16,905,469 90
Pension Examinations				643,750 25	643,750 25
Canadian National Institute for the Blind				28,445 78	28,445 78
Employers' Liability Compensa- tion				26,078 31	26,078 31
	\$ 490,636 86	\$ 114,974 72	\$ 202,773 03	\$ 50,173,354 45	\$ 50,981,739 06

Of the total expenditure, the sum of \$12,331,145 is for services supplied through Departmental Institutions (hospital maintenance, clinics, pension examinations, prosthetic services, etc.) and was credited as follows: Vote 447, Treatment Services, \$12,093,353.33 and Vote 448, Prosthetic Services, \$237,791.67.

Direct payments of \$5,000 or over were made as follows: Province of Alberta—Department of Health and Public Welfare, \$18,500; Belleville General Hospital, \$9,040.17; Brant Sanatorium, Brantford, \$32,644; Brantford General Hospital, \$7,480.18; Brown Optical Co., London, \$17,941.83; Butler Optical Co., Ltd., Montreal, \$12,875.05; Canadian National Institute for the Blind, \$26,681.04; Canadian National Railways, \$328,604.65; Canadian Pacific Railway Co., \$250,110.63; Canadian Red Cross Society, \$8,614.32; Central Alberta Sanatorium, Calgary, \$54,362.55; Central T.B. Clinic, Winnipeg, \$8,631.12; Charles Cammell Indian Hospital, Edmonton, \$21,409; Charlottetown Hospital, P.E.I., \$19,556.30; Clinique Roy Rousseau, Mastai, Que., \$11,824.50; Consolidated Optical Co., Ltd., Toronto, \$61,007.10; Dominion Government—Department of National Health and Welfare, \$37,128; Essex County Sanatorium, Windsor, \$47,995; Eye Service Centre, Winnipeg, \$10,649.96; Flin Flon Clinic, \$6,003; Fort William Sanatorium, \$15,098; Freeport Sanatorium, Kitchener, \$25,876; Grace Hospital, Windsor, \$47,442.50; Guelph General Hospital, \$5,847.25; Hamilton Health Association, \$96,514.95; Hotel Dieu Hospital, Bathurst, \$7,125.10; Hotel Dieu Hospital, Campbellton, \$5,117.84; Hotel Dieu Hospital, Chicoutimi, \$5,544.51; Hotel Dieu Hospital, Cornwall, \$6,104.25; Hotel Dieu Hospital, Kingston, \$19,386.05;

Hôtel Dieu Hospital, Sherbrooke, \$23,658.55; Imperial Optical Co., Ltd., Toronto, \$23,212.53; Jeffrey Hales Hospital, Quebec, \$34,651.35; Kingston General Hospital, \$59,388.69; Kitchener-Waterloo Hospital, Kitchener, \$7,421.89; Kootenay Lake General Hospital, Nelson, \$6,323.15; London Health Association, \$92,159; MacCallum's, Ltd., Regina, \$6,164.67; Province of Manitoba, \$14,217; Manitoba Sanatorium, Ninette, \$10,590.30; Manitoba X-Ray Clinic, Winnipeg, \$13,931.75; McKellar General Hospital, Fort William, \$11,651.70; Montreal General Hospital, \$21,558.61; Montreal General Hospital, \$28,851.37; Montreal Neurological Institute, \$59,969.25; Moose Jaw General Hospital, \$6,723.70; Municipal Hospitals, Winnipeg, \$68,282.60; National Sanatorium Association, Muskoka, \$134,691.50; G. H. Nelms, Ottawa, \$14,755.33; Niagara Peninsula Sanatorium, St. Catharines, \$24,201; Northern Alberta Railway Co., \$18,862.68; Notre Dame Hospital, Montreal, \$11,241.45; Nova Scotia Hospital, Dartmouth, \$12,938.71; Nova Scotia Sanatorium, Kentville, \$13,506.50; Ontario Northland Railway, \$20,115.93; Oshawa General Hospital, \$12,298.98; Ottawa Civic Hospital, \$191,259.40; Owen Sound General Marine Hospital, \$5,256.77; Peterborough Clinic, Ltd., \$8,596.55; Port Arthur General Hospital, \$5,616.71; Prince Edward Island Hospital, Charlottetown, \$28,622.28; Provincial Mental Hospital, Essondale, \$22,755.65; Provincial Mental Hospital, Ponoka, \$11,527.66; Provincial Sanatorium, Charlottetown, \$17,402; Province of Quebec—Department of Health and Social Welfare, \$10,287.98; Queen Alexandra Sanatorium, London, \$10,206; Regina General Hospital, \$228,753.88; Riverdale Isolation Hospital, Toronto, \$7,968; Royal Columbia Hospital, New Westminster, \$9,590.07; Royal Edward Laurentian Hospital, Ste. Agathe des Monts, \$8,853.90; Royal Jubilee Hospital, Victoria, \$63,007.69; Royal Ottawa Sanatorium, \$28,124.70; Royal Victoria Hospital, Montreal, \$68,369.52; St. Boniface General Hospital, \$6,944.15; St. Boniface Sanatorium, \$33,273.30; St. Catharines General Hospital, \$6,692.60; St. Georges Sanatorium, Mont Joli, \$18,490; Saint John General Hospital, \$13,861.70; Saint John Tuberculosis Hospital, \$38,754.97; St. Joseph's Hospital, North Bay, \$8,699.48; St. Joseph's Hospital, Port Arthur, \$10,571.30; St. Joseph's Hospital, Rimouski, \$5,062.25; St. Joseph's Hospital, Sackville, \$10,331.60; St. Joseph's Hospital, Three Rivers, \$11,456.90; St. Joseph's Hospital, Victoria, \$19,748.50; St. Lawrence Sanatorium, Hull, \$7,293; St. Mary's Hospital, Timmins, \$6,488.90; St. Mary's-on-the-Lake Sanatorium, Haileybury, \$8,457; St. Michel Hospital, Archange, Que., \$16,606; St. Paul's Hospital, Saskatoon, \$8,707.70; St. Sacrement Hospital, Quebec, \$12,629.50; Sarnia General Hospital, \$7,270.50; Province of Saskatchewan—Department of Public Works, \$11,830.90; Saskatchewan Anti-Tuberculosis League, \$219,468.78; Saskatchewan City Hospital, \$77,825.15; Sherbrooke General Hospital, \$10,559.10; Soldiers Memorial Hospital, Campbellton, \$5,529.51; Tait's Optometrists, Ltd., Hamilton, \$14,396.09; Toric Optical Co., Edmonton, \$10,249.30; Toronto East General Hospital, \$293,568.23; Toronto General Hospital, \$14,473.16; University of Alberta Hospital, Edmonton, \$486,309.97; Vancouver General Hospital, \$19,310.20; Verdun General Hospital, \$7,005.30; Victoria Hospital, London, \$12,749.10; Victoria Hospital, Prince Albert, \$9,864; Victoria Public Hospital, Fredericton, \$10,047.74; Welfare Revenue Trust Account, Vancouver, \$113,010.30; Western Canada Greyhound Lines, Ltd., \$7,724.35; Winnipeg General Hospital, \$15,332.95.

A list of direct payments of \$1,000 or over covering medical and dental fees is included in Appendix 1 to this section (see page ZA-62).

Vote 640 (and Vote 962, Supplementary Estimates) Pensions—World War II.....	37,000,000 00
Expenditures	\$ 33,762,808 36

A distribution of expenditures follows (number of pensions in payment at March 31, 1947, shown in parentheses):

Disabled and Deceased Ex-members of the Army, Navy and Air Force	(82,409)	31,334,256 46
Reserve Force	(1,285)	403,569 95
Royal Canadian Mounted Police	(7)	1,756 65
Seamen	(440)	259,554 81
Auxiliary Force	(38)	14,183 54
Civilian Employees	(6)	6,160 64
Air Training Plan	(3,102)	1,504,945 94
Supplementary—		
Imperial	(135)	38,450 35
Other Allied Forces	(7)	3,173 14
Canadian Women's Army Corps	(396)	94,954 91
Women's Royal Canadian Naval Service	(95)	20,570 28
Royal Canadian Air Force (Women's Division)	(271)	63,582 99
Canadian Corps of Fire Fighters	(38)	10,025 19
Pensions—Civil Defence Workers	(6)	2,527 24
Reconditioning Cases	(2)	518 96
Burial Grants		4,577 31
		<u>\$ 33,762,808 36</u>

The above expenditures cover pensions and grants awarded under the Pensions Act, c. 157, R.S., as amended.

Supplementary pensions and burial grants are made under similar conditions to those pertaining to World War I (see page ZA-31).

Vote 641 War Veterans' Allowance Board—Pensions under the Dual Service Pension Order and allowances under War Veterans' Allowance Act to Veterans, World War II and North West Rebellion, 1885.....	350,000 00
Expenditures	\$ 234,216 75

The figures in parentheses in the following distribution of expenditures represent the number of payments in effect at March 31, 1947.

Dual Service Pensions	(192)	112,251 76
Veterans World War II	(183)	64,164 87
North West Rebellion	(109)	57,800 12
	(484)	\$ 234,216 75

The Veterans' Dual Service Pensions Order authorized the payment of Pensions to veterans who served in World War I and World War II but did not qualify for war veterans' allowances due to the fact that they did not serve in an active theatre of war in either campaign.

War veterans' allowance benefits for eligible veterans of World War I are paid from Vote 454—War Veterans' Allowances, World War I.

Vote 642 Investigations—Dependents Allowance Board.....	30,000 00
Expenditures	\$ 12,995 96

Expenditures consist of: cost of investigations by social agencies, \$5,763.99; cost of investigations by staff of the Department of Veterans Affairs, \$7,231.97.

Vote 643 Committee on Demobilization.....	5,000 00
Expenditures	\$ 1,250 00

Part of the salary of C. N. Senior (included under Vote 444) was paid from this account to September 1.

Vote 644 (and Vote 963, Supplementary Estimates) Post Discharge Rehabilitation	
Benefits	119,080,000 00
Expenditures	\$ 96,762,393 83

A distribution of expenditures follows:

A Out of work benefits	17,306,173 35
B Vocational training benefits.....	20,666,587 62
C Agriculture and other benefits	13,012,049 80
D Benefits to temporarily incapacitated	82,818 88
E Benefits for interrupted education	23,886,464 90
F Tuition fees	11,097,684 92
G Contributions to Unemployment Insurance Commission	8,135,866 55
H Transportation and Travelling—applicants and recipients	303,903 26
I Supplementary grants to Universities	1,936,347 10
J Canadian Legion Educational Services	275,569 94
K Operation of hostels	27,000 00
L Miscellaneous benefits	31,927 51
	\$ 96,762,393 83

A Out-of-work allowances may be paid to a veteran who is able to work but is unable to obtain suitable employment. Allowances, except in certain cases, are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.

- B Vocational training benefits may be paid to a veteran who takes a course in vocational or technical training, which has been approved as likely to fit him for employment or re-employment or to enable him to obtain better or more suitable employment. Allowances are payable for a period of twelve months, and in special cases, for a period not exceeding the period of service of the veteran.
- C Allowances may be paid to a veteran who engages on his own account in any business and is awaiting returns therefrom. Allowances, except in certain cases, are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.
- D Allowances may be paid to a veteran who, by reason of a disability, is temporarily incapacitated and unable to work or receive training and is not eligible for care under any other Act or regulation. Allowances are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.
- E Allowances may be paid to a veteran who resumes or commences within one year and three months after discharge: (a) a course for the purpose of qualifying for admission to a university; (b) a university course, academic or professional, to which he is regularly admitted, or (c) a post graduate course, either academic or professional. The latter may be taken after completion of an undergraduate course. Allowances are payable for the period during which the veteran is making satisfactory progress in the course.
- F Tuition fees, student fees, athletic fees and other necessary charges and costs of courses of training approved under the Veterans' Rehabilitation Act are paid to universities, schools or other institutions.
- G After a veteran has completed fifteen weeks in insurable employment, within a period of twelve months after discharge, payment is made to the Unemployment Insurance Commission of an amount equal to the combined employer's and employee's contribution under the Unemployment Insurance Act, 1940, for a period equal to the veteran's period of service in the Armed Forces after June 30, 1941.
- H Transportation and travelling expenses may be paid to veterans who are taking vocational and technical training away from their home areas.
- I Supplementary grants are made to universities for the purpose of assisting such universities to meet expenses incurred in the training of veterans in respect of whom tuition fees are payable, provided however, that the amount of such grant to any one university shall not exceed, in respect of any one veteran, \$150 for a twelve month period, or \$500 in total.
- J The Department was authorized to arrange with the Canadian Legion Educational Services, Inc. for the continuation for one year from April 1, 1946, of educational services for the benefit of service personnel in the Armed Forces as well as of veterans and other persons for whose care the Department is responsible.
- K The Department was authorized to expend a sum not exceeding \$35,000 for the purpose of ensuring hostel accommodation, through the Salvation Army, Y.W.C.A. and Navy League of Canada, until June 30, 1946, at locations designated by the Department, for veterans taking training under the Veterans' Rehabilitation Act, c. 35, 1945, as amended.
- L Allowances paid to allied veterans under authority of the Allied Veterans' Benefit Act, c. 36, 1946, for benefits granted under the Veterans' Rehabilitation Act.
- Direct payments of \$5,000 or over were made as follows: Acadia University, Wolfville, N.S., \$120,023.77; University of Alberta, Edmonton, \$622,313.56; Assumption College, Windsor, \$61,350.56; Bishop's College, Lennoxville, \$26,070.75; Brandon College Inc., \$9,955.52; University of British Columbia, Vancouver, \$1,197,649.20; University of California, Berkeley, Calif., \$5,970.52; Canadian Legion Educational Services, Inc., \$275,569.91; Canadian National Railways, \$88,667.35; Canadian Pacific Railway Co., \$82,933.91; Carleton College, Ottawa, \$121,609.76; University of Chicago, \$29,365.79; Columbia University, New York, \$17,065.93; Cornell University, Ithaca, N.Y., \$12,784.16; Dalhousie University, Halifax, \$187,947.33; Ecole des Hautes Etudes Commerciales, Montreal, \$11,824; Ecole Polytechnique, Montreal, \$11,138.93; Ecole Supérieure de Commerce, Montreal, \$15,212.09; Harvard University, Cambridge, Mass., \$16,181.10; Laval University, Quebec, \$47,747.51; Law Society of Upper Canada, Toronto, \$95,611.39; Loyola College, Montreal, \$82,588.08; MacDonald College, Ste. Anne de Bellevue, \$7,266.10; University of Manitoba, Winnipeg, \$649,146.14; Massachusetts Institute of Technology, Boston, Mass., \$13,012.78; McGill University, Montreal, \$1,423,720.72; McMaster University, Hamilton, \$55,318.38; University of Minnesota, Minneapolis, Minn., \$6,497.77; University of Montreal, \$55,480; Mount Allison University, Sackville, \$182,960.97; Mount Royal College, Calgary, \$20,596.50; University of New Brunswick, Fredericton, \$427,351.92; Ontario Agricultural College, Guelph, \$114,023.15; Ontario College of Art, Toronto, \$16,942.41; Ontario College of Optometry, Toronto, \$32,130; Ontario College of Pharmacy, Toronto, \$69,858.96; Ontario Veterinary College, Guelph, \$5,326.50; University of Ottawa, \$17,959.25; Oxford University, England, \$14,505.82; Queen's University, Kingston, \$530,974.39; Regina Collegiate Institute Board, \$18,370.14; Ross Tutoring School, Montreal, \$34,805; St. Francis Xavier University, Antigonish, \$95,153.52; St. John's College, Winnipeg, \$5,293.45; St. Michael's College, Toronto, \$42,217.10; St. Patrick's College, Ottawa, \$15,955.55; St. Paul's College, Winnipeg, \$7,846.72; Salvation Army Red Shield War Services, \$23,000; University of Saskatchewan, Saskatoon, \$576,469.48; Teacher's College, New York, \$17,821.69; University of Toronto, \$2,789,673.82; Tri State College, Angola, Indiana, \$20,994.71; Unemployment Insurance Commission, \$8,135,866.55; United College, Winnipeg, \$75,203.90; Victoria College, Toronto, \$101,667.90; Victoria College, Victoria, \$62,575; University of Washington, Seattle, \$7,900.81; Waterloo College, Waterloo, \$11,076.75; University of Western Ontario, London, \$202,176.25; Sir George Williams College, Montreal, \$89,498.83; Yale University, New Haven, Conn., \$7,427.14.

Vote 645 Contingency Fund for the temporary assistance of Discharged Members of the Forces	10,000 00
Expenditures	\$ 4,299 35

This vote provides for the temporary assistance of discharged members of the forces by means of small loans. These expenditures are recoverable.

The net charges from the inception of this fund (in the fiscal year 1942-43) amounted to \$10,505.29, represented by net charges to expenditure totalling \$13,995.32, less recoveries, credited to revenue in subsequent fiscal years, of \$3,490.03.

Vote 646 Gratuities—Auxiliary Services	\$ 70,000 00
Expenditures	nil

Payment of gratuities to eligible members of the Auxiliary Services was made from the statutory vote for gratuity payments (see page ZA—50), under authority of the Supervisors War Services Benefits Act, c. 66, 1946, which states that, subject to certain conditions contained therein, every supervisor on the termination of his service as such shall be deemed to be a "veteran".

Vote 647 Hospital Accommodation and Facilities

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Halifax, N.S.			
Camp Hill Hospital			
A Ross Millar Infirmary	750,000 00	801,000 00	800,340 19
Enlargement of Pavilion	4,456 00	4,456 00	500 00
Alterations to Orthopaedic and Surgical Appliances Depot	6,969 00	6,969 00	6,969 00
Charlottetown, P.E.I.			
B Contributions toward construction of Hospitals. Prince Edward Island Hospital \$75,000; Charlottetown Hospital \$75,000	135,000 00	135,000 00	60,000 00
Saint John, N.B.			
Lancaster Hospital			
Conversion of two wards for T.B. Patients	12,000 00	12,000 00	56 78
Tubular Fire Escapes		8,514 00	
Reconditioning former Peacock Property	5,556 00	5,556 00	5,360 22
Remodelling Veterans' Home		20,700 00	5,453 21
C Health and Occupational Centre—Construction	301,924 00	301,924 00	261,303 60
Ste. Anne de Bellevue, Que.			
Ste. Anne's Hospital			
Additional Accommodation for Mental Patients	3,137 00	30,137 00	27,136 57
Installation of Sprinkler System	6,437 00	6,437 00	
Reconditioning roadways and tiling drain	22,626 00	22,626 00	22,391 27
Construction of sub-kitchen at mental infirmary	10,926 00	10,926 00	9,848 19
Repairs to Ward E1.....		6,850 00	
Boiler replacement		18,000 00	
Sprinkler System—Ward F and Nurses' Home		14,224 00	
Health and Occupational Centre, Construction of Building	837,080 00	837,080 00	598,538 93
Montreal, Que.			
D Currie Hospital			
Architects' Services	6,687 00	6,687 00	6,686 93
St. Hyacinthe, Que.			
Reconditioning buildings	40,000 00	62,000 00	23,912 00

	Estimates	Allotments	Expenditures
Senneville, Que.			
E Veterans' Hospital			
Architects' Fees, etc.	50,000 00	50,000 00	10,000 00
Huntingdon, Que.			
Reconditioning Buildings	45,354 00	45,354 00	
Gloucester Township, Ont.			
Rideau Health and Occupational Centre			
Construction	52,212 00	52,212 00	29,418 83
Electrical Distribution System	4,245 00	4,245 00	4,244 81
F Roads, walks, grading, etc.	14,000 00	14,000 00	12,442 05
Ottawa, Ont.			
Ottawa Civic Hospital			
Fire Escape		10,000 00	
Kingston, Ont.			
G Contribution Kingston General Hospital	16,416 00	16,416 00	16,415 71
H Contribution Hotel Dieu Hospital	50,000 00	50,000 00	22,253 08
Women's Hostel, Fire Protection	7,590 00	7,590 00	500 00
Peterborough, Ont.			
Alterations Peterborough Hostel	16,323 00	16,323 00	14,737 43
Four prefabricated houses	20,000 00	20,000 00	
Post-mortem building	6,600 00	6,600 00	
Toronto, Ont.			
Christie Street Hospital			
Additional Accommodation	57,006 00	57,006 00	15,728 76
Installation of boiler unit	3,113 00	3,113 00	3,112 08
I Six prefabricated houses	5,481 00	5,481 00	4,139 00
Sunnybrook Park, Veterans' Memorial Hospital			
Architects' Fees and Contingencies		37,340 36	
J Construction of 400 bed unit with subsidiary services	460,828 00	540,182 65	402,910 85
K Active Treatment Building and Out-patient Building	2,711,109 00	2,784,817 86	1,852,375 45
Construction of essential services	900,000 00	935,596 13	596,838 36
Reconditioning Farm Building No. 7	23,907 00	23,907 00	22,621 70
Nurses' Residence and Staff Building	500,000 00	500,000 00	404,463 58
Roadways and parking areas		16,127 25	
Wire fence		5,287 20	1,789 44
Road and walk construction		11,862 72	
Health and Occupational Centre			
Construction of 400 bed centre	930,816 00	930,816 00	462,582 57
Lyndhurst Lodge			
Temporary extension	9,420 00	9,420 00	527 73
Purchase of land for Lyndhurst Lodge		450 00	450 00
Scarborough Guild			
L Renovation, etc.		35,762 00	31,364 44
London, Ont.			
Westminster Hospital			
Installation steam turbine generator	3,034 00	3,034 00	1,051 80
M Construction Mental Reception Unit, etc.	1,000,000 00	1,000,000 00	815,051 96
N Six prefabricated houses	30,000 00	32,660 29	27,558 16
Enlargement of laboratory		15,400 00	
Health and Occupational Centre			
Construction of Building	144,657 00	144,657 00	131,620 80
Water supply, sewage and electrical distribution system	26,305 00	26,305 00	20,992 78
Road construction		8,830 21	167 37
Oil Burning Equipment		6,500 00	6,046 16
Port Arthur, Ont.			
Contribution to Port Arthur General Hospital	225,000 00	225,000 00	150,000 00
Winnipeg, Man.			
Deer Lodge Hospital			
Additional Construction	199,360 00	221,320 00	124,730 49
Construction of 2 pavilions	5,768 00	5,768 00	500 00
Extension X-Ray Suite	34,000 00	34,000 00	1,600 00
Roadways		13,000 00	55 97
Addition—Maintenance Building		25,000 00	
Veterans' Home			
Elevator		21,000 00	
Plumbing and heating facilities	20,000 00	20,000 00	6,026 40

	Estimates	Allotments	Expenditures
Health and Occupational Centre			
Construction of 200 bed centre	782,924 00	782,924 00	154,693 13
Purchase of land	2,233 00	2,233 00	
Regina, Sask.			
General Hospital			
Construction of Pavilion	8,061 00	8,061 00	6,021 60
O Alterations to Government House	35,988 00	35,988 00	11,338 39
Saskatoon, Sask.			
Veterans' Hospital			
Additions		13,000 00	
Calgary, Alta.			
Colonel Belcher Hospital			
Construction of roof deck and incinerator	6,180 00	6,180 00	1,103 19
Edmonton, Alta.			
Equipment of Tuberculosis Sanatorium	150,000 00	150,000 00	
Mental Reception Unit at University of Alberta Hospital	250,000 00	250,000 00	
Vancouver, B.C.			
Shaughnessy Hospital			
Additional Wing, Administration Building	42,112 00	42,112 00	34,425 45
Construction of Tuberculosis Pavilion	216,771 00	216,771 00	141,726 16
Increased operating room facilities	110,000 00	110,000 00	
X-Ray Section—T.B. Pavilion	15,314 00	15,314 00	
P Landscaping Grounds		50,000 00	15,543 17
Post-mortem building		15,000 00	
Purchase of Property		27,000 00	
Victoria, B.C.			
Q Construction of Hospital	620,081 00	620,081 00	482,464 72
Burnaby, B.C.			
Health and Occupational Centre			
R Construction	677,578 00	677,578 00	462,354 75
Purchase of Land		13,000 00	900 00
To provide for new projects subject to approval by Council and allotment by Treasury Board	10,186,036 00	9,479,908 33	
	<u>\$ 22,818,620 00</u>	<u>\$ 22,818,620 00</u>	<u>\$ 8,333,385 21</u>

As details of contracts of \$5,000 or over for construction, improvements and maintenance of works and other facilities are given in tabular form below, the following comments deal only with other expenditures.

- A Includes payment of \$27,244.80 to Ross and MacDonald, architects, bringing payments to date to \$96,934.99.
- B The amount of \$60,000 was paid to the Prince Edward Island Hospital, which completed a contribution of \$75,000.
- C Includes payment of \$11,304.15 to the Department of National Defence—Army Services. Payments to date were \$89,380.23, and cover the cost of clearing site, water service to power house including hydrants, main sewer including sewage disposal plant, and road improvements.
- D The amount of \$6,686.93 was paid to Charles David, architect, bringing payments to date to \$99,438.18.
- E The amount of \$10,000 was paid to Charles David, architect.
- F The amount of \$12,442.05 was paid to the Federal District Commission.
- G The amount of \$16,415.71 was paid to the Kingston General Hospital, which completed a contribution of \$100,000.
- H The amount of \$22,253.08 was paid to the Hotel Dieu Hospital, Kingston.
- I Includes payment of \$3,390 to Faircraft Industries, Ltd., and \$749 to Frontenac Construction Co., Ltd.
- J Includes payment of \$56,479.56 to Allward and Gouinlock, architects, bringing payments to date to \$231,900.26.
- K Includes payment of \$17,497.81 to Allward and Gouinlock, architects, bringing payments to date to \$67,497.81.
- L The amount of \$31,364.44 was paid to Scarborough Guild, Ltd. in lieu of fulfilment of the renovation and restoration provisions of the lease.
- M Includes payment of \$9,872.66 to J. V. O'Connor, architect.

- N Includes payment of \$25,590 to Faircraft Industries, Ltd. and \$1,968.16 to the Board of Park Commissioners, London.
- O The amount of \$11,338.39 was paid to the Department of National Defence—Army Services, bringing payments to date to \$15,350.71.
- P The amount of \$15,543.17 was paid to the Board of Park Commissioners, Vancouver.
- Q Includes payment of \$11,767.43 to A. L. Mercer, architect, bringing payments to date to \$43,145.04.
- R Includes payment of \$60,390.81 to the Department of National Defence—Army Services.

Contracts—Details of contracts of \$5,000 or over for construction, improvements and maintenance of works and facilities follow. These contracts were awarded through the Department of Public Works, except where otherwise stated.

Contractor Project and Location	Amount of Contract	Payments 1946-47	Payments to date
E. G. M. Cape and Co. Ross Millar Infirmary, Camp Hill Hospital, Halifax	\$1,942,094 37	\$ 773,095 39	\$1,001,465 37
Nova Scotia Construction Co., Ltd. Enlargement of Pavilion, Camp Hill Hospital	18,419 50	500 00	18,419 50 (f)
Arthur Conn, Ltd. Alterations to Orthopaedic and Surgical Appliances Depot, Camp Hill Hospital (awarded directly by Department)	6,969 00	6,969 00	6,969 00 (f)
Maritime Construction Co., Ltd. Reconditioning former Peacock property, Saint John ..	19,805 00	5,360 22	19,805 00 (f)
Remodelling Veterans' Home (former Peacock property) ..	13,754 00	5,400 00	5,400 00
R. A. Corbett Co., Ltd. Health and Occupational Centre—Construction, Saint John (awarded through Dept. of Reconstruction and Supply) .	268,316 00	249,999 45	249,999 45
Concrete Construction Co., Ltd. Additional Accommodation for Mental Patients, Ste. Anne's Hospital, Ste. Anne de Bellevue	772,326 03	27,000 00	772,326 03 (f)
Local Construction Co., Ltd. Reconditioning roadways and tiling drain, Ste. Anne's Hospital, Ste. Anne de Bellevue	41,013 00	22,150 93	37,361 73 (f)
Edouard Leger Construction of sub-kitchen at mental infirmary, Ste. Anne's Hospital, Ste. Anne de Bellevue	9,790 00	9,790 00	9,790 00 (f)
Chas. Duranceau, Ltd. Construction of Building, Health and Occupational Centre, Ste. Anne de Bellevue (awarded through Dept. of Reconstruction and Supply)	699,560 56	598,538 93	660,733 83
Edouard Leger Reconditioning buildings, St. Hyacinthe, Que.	47,000 00	23,912 00	23,912 00
H. Dagenais Construction, Rideau Health and Occupational Centre ..	454,970 03	28,046 52	454,970 03 (f)
S. Lewis, Ltd. Electrical Distribution System, Rideau Health and Occupa- tional Centre	10,355 29	4,244 81	10,355 29 (f)
Thomas A. Andre Fire Protection, Women's Hostel, Kingston	2,910 22	500 00	2,910 22 (f)
Fried Construction Co. Alterations, Peterborough Hostel, Peterborough	117,225 94	13,798 10	117,225 94 (f)
Bennett and Pratt, Ltd. Additional Accommodation, Christie St. Hospital, Toronto	87,681 41	12,827 52	87,681 41 (f)
Bennett and Wright, Ltd. Installation boiler unit, Christie St. Hospital, Toronto ...	19,873 68	3,112 08	19,873 68 (f)
Redfern Construction Co., Ltd. Construction of 400 bed unit with subsidiary services, Sunnybrook Park, Toronto	2,887,000 00	349,549 47	2,600,122 31
Central Bridge Co., Ltd. Active Treatment Building and Out-patient Building Sunnybrook Park, Toronto	328,536 60	54,803 40	328,536 60 (f)
Redfern Construction Co., Ltd. Active Treatment Building and Out-patient Building Sunnybrook Park, Toronto	4,172,925 00	1,740,237 68	2,885,754 26

Contractor Project and Location	Amount of Contract	Payments 1946-47	Payments to date
Central Bridge Co., Ltd. Construction of essential services, Sunnybrook Park, Toronto	36,134 00	36,134 00	36,134 00 (f)
Redfern Construction Co., Ltd. Construction of essential services, Sunnybrook Park, Toronto	877,403 70	560,704 36	560,704 36
Frontenac Construction Co., Ltd. Reconditioning Farm Building No. 7, Sunnybrook Park, Toronto	22,621 70	22,621 70	22,621 70 (f)
Redfern Construction Co., Ltd. Nurses' Residence and Staff Building, Sunnybrook Park, Toronto	574,619 00	404,268 56	404,268 56
Ruscica Bros. Co. Construction of 400 bed centre, Health and Occupational Centre, Sunnybrook Park, Toronto	21,284 90	11,738 16	21,284 90 (f)
L. C. Scott Construction Co., Ltd. Construction of a 400 bed centre, Health and Occupational Centre, Sunnybrook Park, Toronto (awarded through Dept. of Reconstruction and Supply)	869,489 00	428,505 03	574,514 14
Babcock-Wilcox and Goldie-McCulloch, Ltd. Installation steam turbine generator, Westminster Hospital, London	10,518 00	1,051 80	10,518 00 (f)
Babcock-Wilcox and Goldie-McCulloch, Ltd. Construction—Mental Reception Unit, etc. Westminster Hospital, London	42,187 00	10,000 00	10,000 00
L. C. Scott Construction Co., Ltd. Construction—Mental Reception Unit etc., Westminster Hospital, London	947,500 00	127,070 25	127,070 25
Sterling Construction Co., Ltd. Construction—Mental Reception Unit, etc., Westminster Hospital, London	1,625,790 00	662,748 76	766,477 70
L. C. Scott Construction Co., Ltd. Construction of Building, Health and Occupational Centre, London	502,142 30	99,147 58	497,941 80
McKay-Cocker Construction, Ltd. Construction of Building, Health and Occupational Centre, London	30,225 00	29,523 00	29,523 00
T. J. Branton Water supply, sewage and electrical distribution system, Health and Occupational Centre, London	20,420 61	12,443 48	12,443 48
Donald A. Hills Water supply, sewage and electrical distribution system, Health and Occupational Centre, London	9,712 69	1,185 92	8,655 92
Scott Jackson Construction Co. Water supply, sewage and electrical distribution system, Health and Occupational Centre, London	36,732 88	7,321 28	36,732 88 (f)
F. R. Hoffman Oil burning equipment, Health and Occupational Centre, London	5,962 50	5,962 50	5,962 50 (f)
Gerard A. Baert Additional Construction, Deer Lodge Hospital, Winnipeg..	414,439 00	90,145 59	334,694 58
Vulcan Iron Works, Ltd. Additional Construction, Deer Lodge Hospital, Winnipeg..	54,131 11	33,341 90	51,341 90
Gerard A. Baert Construction of 2 pavilions, Deer Lodge Hospital, Winnipeg	499,458 70	500 00	499,458 70 (f)
Bower-Boag, Ltd. Plumbing and heating facilities, Veterans' Home, Winnipeg	5,970 00	5,970 00	5,970 00 (f)
Bird Construction Co., Ltd. Construction of 200 bed centre, Health and Occupational Centre, Winnipeg (awarded through Dept. of Recon- struction and Supply)	630,861 10	154,693 13	154,693 13
Smith Bros. and Wilson, Ltd. Construction of Pavilion, General Hospital, Regina	263,876 95	5,535 60	263,876 95 (f)

Contractor Project and Location	Amount of Contract	Payments 1946-47	Payments to date
Ernest H. Shockley Additional Wing, Administration Building, Shaughnessy Hospital, Vancouver	458,115 29	32,899 19	458,115 29 (f)
Smith Bros. and Wilson, Ltd. Construction of Tuberculosis Pavilion, Shaughnessy Hos- pital, Vancouver	579,172 00	138,266 49	516,068 55
Northern Construction Co. and J. W. Stewart, Ltd. Construction of Hospital, Victoria	1,086,580 75	470,697 29	907,949 82
Northern Construction Co. and J. W. Stewart, Ltd. Construction of Health and Occupational Centre, Burnaby (awarded through Dept. of Reconstruction and Supply) .	522,494 51	401,963 94	489,291 71
(f) Including final payment.			

Note.—Other expenditures made on account of Veterans' Hospitals are shown under Vote 295, Department of Public Works.

Vote 964 Detention Allowances—Canadian Seamen.....	26,000 00
Expenditures	\$ 20,138 13

P.C. 12/4209 of June 12, 1941, as amended by P.C. 87/5204 of July 16, 1941, authorized the payment of compensation to persons of Canadian nationality (a) serving on ships of Canadian registry or licence, (b) serving on ships not of Canadian registry or licence which are engaged in essential war work on behalf of the British Commonwealth or its allies, or (c) employed upon fishing vessels or boats engaged in the fishing industry of Canada in tidal waters. This compensation is by way of detention allowance for loss, in consequence of capture or internment in a foreign country, of the earnings they would have received. Awards and payment of these allowances are under the control of the Canadian Pension Commission.

This vote was to cover the cost of certain adjustments of allowances for which provision had not been made. The amount shown as expenditures, representing the actual requirements in respect of such adjustments, was credited to the Detention Allowance Fund—Canadian Seamen (see under Deposit and Trust Accounts—Miscellaneous, further on in this Section) from which payments were made.

War Service Gratuities, War Service Grants Act, c. 51, 1944.....	\$221,727,743 46
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This statutory vote covers the cost of gratuity payments to former members of the Armed Forces, as provided for under Part I of the above Act.

Payments in respect of the three services of the Department of National Defence were as follows: Army, \$170,658,328.73, Auxiliary Services, \$254,616.48; Navy, \$17,766,529.48, Auxiliary Services, \$364.62; Air, \$32,949,129.39, Auxiliary Services, \$98,474.76.

Total expenditures under the above authority to the close of the current fiscal year amounted to \$453,272,751.82.

Re-establishment Credits—War Service Grants Act, c. 51, 1944.....	\$ 96,597,576 95
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This statutory vote covers the cost of Re-establishment Credits paid to former members of the Armed Forces as provided for under Part II of the above Act.

The following statement shows, by Districts, the credits paid during the fiscal year and the purposes for which these credits were utilized.

District	Total		Purchase of Homes under National Housing Act		Purchase of Homes other than under National Housing Act	Repairs to Homes	Furniture or Household Equipment	Business—Working Capital	Business—Purchase of Tools Instruments etc.	Purchase of Business	Insurance Premiums	Educational Equipment, Books, etc.	Discharge of Indebtedness on Homes	To Allied Veterans, Veterans Benefits Act, c. 36, 1946
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Halifax	6,468,488	54	10,124	37	998,849	98	613,118	54	209,908	59	9,817	75	1,954	48
Charlottetown	8,822,738	28	154,334	50	154,334	50	60,307	69	296,215	85	1,499	78	12,716	89
St. John	3,743,227	46	7,376	56	393,907	43	288,299	13	156,565	06	16,751	18	8,144	10
Quebec	1,931,232	55	1,796	50	100,772	16	74,531	49	404,223	07	67,823	23	74,512	84
Montreal	10,015,085	98	92,305	34	454,344	29	145,130	24	227,295	62	13,811	06	4,785	98
Ottawa	6,114,282	00	14,215	91	682,272	10	263,827	78	203,968	93	38,325	70	38,448	29
Kingston	3,350,478	94	13,897	40	392,221	23	121,985	93	629,447	34	107,132	13	106,056	37
Toronto	16,801,508	49	108,012	18	2,475,092	32	860,321	16	1,452,488	03	20,541	09	5,472	29
Hamilton	4,748,767	79	92,848	82	410,622	94	336,713	21	1,127,406	99	353,241	11	29,728	22
London	8,004,192	97	58,715	83	783,881	27	501,971	38	599,253	41	95,561	77	8,633	49
North Bay	1,391,562	91	436	50	87,433	57	49,768	26	1,099,779	03	21,545	77	2,986	30
Winnipeg	8,348,102	19	94,660	49	1,143,403	34	351,373	25	170,801	24	36,078	13	2,986	30
Regina	2,997,304	30	20,263	15	459,575	04	119,204	22	170,801	24	36,078	13	2,986	30
Saskatoon	2,178,574	25	19,069	26	406,917	01	105,584	05	1,140,586	33	2,162	49	9,099	83
Calgary	3,835,829	49	33,027	53	612,887	29	151,473	44	176,478	85	108,579	48	9,265	84
Edmonton	3,175,595	75	24,529	93	439,919	92	142,170	55	124,192	46	170,807	97	36,512	11
Vancouver	12,567,727	01	98,260	12	1,742,894	09	995,444	91	207,255	63	135,499	51	4,082	08
Head Office	102,178	05							517,362	77	29,473	12	4,210	64
									935,962	57	261,383	21	437,534	92
											102,178	05		
	96,597,576	95	750,140	03	11,739,328	48	5,181,285	23	7,635,696	46	1,784,658	92	2,203,659	59
											707,906	81		

The net cost of re-establishment credits to the close of the current fiscal year was \$124,818,264.05, represented by expenditures totalling \$124,866,411.87, less refunds of \$48,147.82.

OTHER CHARGES

**Write Down of Assets—Reductions in Soldier and British Family Settlement Loans
(Canadian Portion)**

Soldier Settlement Act as amended, c. 49, 1933, section 73, Dollar for Dollar bonus	486 10
Farmers' Creditors Arrangement Act, c. 53, 1934	849 35
War Measures Act, c. 206, R.S.—	
P.C. 10472, November 19, 1942, and P.C. 2636, June 7, 1943	189,614 14
P.C. 2867, April 29, 1943	40,679 31
	<u>\$ 231,628 90</u>

The amount of \$189,614.14 represents reductions and adjustments in the debts of soldier settlers in accordance with the recommendations contained in the fifth report made to the House of Commons, on July 17 1942, by the special Parliamentary Committee on land settlement of veterans of World War II.

The amount of \$40,679.31 represents similar reductions and adjustments and arises from the application, with the consent of the Government of the United Kingdom, of the provisions of P.C. 10472 and P.C. 2867 to settlers under the 3,000 British Family Agreement and the New Brunswick 500 British Family Agreement.

Write Down of Assets—Reductions under authority of Veterans' Land Act Advances

Veterans' Land Act, section 21, c. 33, 1942	<u>\$ 128,507 32</u>
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Section 21, the Veterans' Land Act, provides for adjustment in the sale price of property where the land or other property acquired by the Director, Veterans' Land Act, cannot or should not be sold subject to the provisions of Section 9, i.e., in the regular manner.

Due to cost of materials, delays in obtaining essential materials, excessive labour costs and abnormally wet weather during critical stages of construction in certain areas, the total cost of construction of small holdings and homes in 86 localities in the Dominion exceeded the estimated cost.

P.C. 1278 of April 2, 1946, directed that a committee, composed of the Deputy Minister and the Director, Veterans' Land Act be authorized to approve adjustments in costs to a basis which in their judgment represents reasonable sale value under the provisions of the Act, such adjustments not to exceed a total of \$1,000,000. Adjustments so far reported under this authority amount to \$124,007.32. This figure, however, covers only those houses on which construction costs are substantially finalized, the committee has set reasonable selling prices on many other houses for which final construction including repair costs are not yet available.

P.C. 2795 of July 5, 1946, provided for a reduction of \$4,500 in connection with the small holding of A. L. Wheeler, Sandwich East, Essex County, Ont. The buildings on this property were completely destroyed by the tornado which swept the Windsor area on June 17, 1946.

Provision for Reserve for Conditional Benefits, Veterans' Land Act, c. 33, 1942, section 9. \$2,663,279 21

The above amount, which covers one-tenth of the amount of conditional benefits included in sales to veterans prior to April 1, 1947, has been credited to the Open Account "Reserve for Conditional Benefits, etc., Veterans' Land Act" (see page ZA-55, Comment E).

Non-Cash Adjusting Entries

Entries under this heading relate to inter-departmental settlement in respect of war production costs, payment for which had been made in previous years. The purpose of the entries was to enable the departments concerned to clear their relevant records.

The following table shows the accounts affected thereby:

	Debit	Credit
Department of Veterans Affairs—Civil Defence	\$ 11,324 47	
Adjustment of contract.		
Department of Reconstruction and Supply		\$ 11,324 47

Comparative Statement of Accounts Receivable

	March 31, 1947	March 31, 1946
Current Year	736,947 94	297,350 58
Previous Years—Collectable	750,314 07	662,417 77
—Uncollectable	502,959 50	487,127 61
	1,990,221 51	1,446,895 96
SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
Previous Years—Uncollectable	10,338 57	10,338 57
	\$2,000,560 08	\$1,457,234 53

Items in excess of \$1,000 in Previous Years—Uncollectable: R. Aitchison, \$5,753.68; C. S. Aitkenhead, \$6,372.78; F. Bayliss, \$1,584; W. J. Beirnes, \$4,700.35; T. Boucher, \$1,179.35; R. J. Brass, \$1,135.13; H. T. Brewer, \$3,485.15; D. P. Buckley, \$2,313.72; M. A. Byers, \$1,000; G. Campbell, \$1,700; A. Carey, \$5,960.52; T. H. Carmichael, \$1,520; J. Carroll, \$1,989.08; W. E. Chapman, \$2,053.55; H. Christ, \$1,834.44; C. E. Christopher, \$2,460; G. A. Clark, \$1,092.54; G. Colwell, \$1,335.81; R. G. Cook, \$1,403.06; W. N. Crawley, \$1,440; F. Dunn, \$1,855.67; E. L. Davis, \$1,167.26; P. A. Davis, \$4,210.16; J. Denning, \$4,585.19; W. J. Duncan, \$3,885.24; M. Dwyer, \$1,000; A. Foreman, \$2,793.07; J. R. Fox, \$1,632.30; J. Fraser, \$2,178.71; Freedhouse and Hunter, \$3,072.40*; F. Fulcher, \$1,075.50; J. G. Gareau, \$10,241.15; C. E. Garron, \$2,700.50; W. Graham, \$1,291.97; T. Gregg, \$2,533.17; A. W. Haggart, \$1,057.42; A. S. Hall, \$1,087.92; F. Hall, \$1,516.18; W. F. Hanaford, \$1,056.22*; W. H. Harris, \$1,078.47; J. Heaney, \$3,364.19; F. J. Herbert, \$1,011.42; P. C. Hicks, \$1,132.42; R. M. Hughes, \$2,266; J. Hutchinson, \$1,365.38; H. J. Irwin, \$1,685.34; G. H. Jay, \$1,712.73; F. Jeffries, \$1,058.06; J. Jerome, \$1,601.47; O. P. Johnston, \$10,897.39; R. Lalis, \$1,400; R. K. Lambert, \$2,283.72; W. Leigh, \$1,141.85; W. Loiselle, \$1,324.91; N. Lowe, \$1,040.81; J. D. Malcolm, \$1,448.50; G. E. Martelle, \$1,909.31; A. E. R. Mason, \$1,100; R. Mayer, \$1,008.19*; B. McBrenty, \$5,007.14; A. E. McGrady, \$1,054.67; J. McIntosh, \$2,131.08; J. Millar, \$2,587.96; A. G. Monds, \$1,044.31; M. P. Mosley, \$1,160; H. H. Patchell, \$1,000.69; C. Patullo, \$1,684.84; J. Pennington, \$1,226.93; E. Plourde, \$1,034.19; H. Pollard, \$1,220.92; T. D. Potter, \$1,896.90; Province of Quebec re Laurentian Sanatorium Coal Account, \$9,757.17; C. W. Ross, \$2,378.55; L. Rowan, \$1,490.42; J. Sangster, \$2,510.97; G. H. Saunders, \$6,648.69; N. F. Taggart, \$3,321; A. N. Tattersoll, \$1,100; J. Taylor, \$13,830.93; W. Taylor, \$1,790.49; H. H. Timmins, \$1,923.33; W. M. Toye, \$1,180.76; T. M. Vesey, \$1,063.50; W. C. Waddington, \$8,687.41; I. Walters, \$4,059.37; T. N. Ward, \$1,097.75; W. M. Weir, \$1,468.08; S. White, \$2,793.23; A. Widman, \$1,286.05; J. G. Woodward, \$3,384.51; L. Wright, \$5,078.95; A. E. Yuill, \$5,293.30.

*Soldier Settlement and Veterans' Land Act accounts.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1946	Debit	Credit	Dr. Balance Mar. 31, 1947
(c) <i>To Sundry Government Agencies—</i>				
A Soldier Land Settlement Loans.....	35,271,345 28	19,440 34	1,991,935 37	33,298,850 25
B British Family Settlement—Canadian Portion	3,520,097 34	4,299 79	409,725 61	3,114,671 52
C Soldier Settlement Unallotted Lands Portion	54,139 38	47 62	166 25	54,020 75
D British Family Settlement—U.K. Portion		65,610 85	65,610 85	
E Veterans' Land Act	33,553,090 19	68,601,545 79	9,798,329 62	92,356,306 36
Less—Reserve for conditional Benefits, etc., Veterans' Land Act	464,175 24		2,663,279 21	3,127,454 45
	33,088,914 95		12,461,608 83	89,228,851 91
Less	71,934,496 95	68,690,944 39	14,929,046 91	125,696,394 43
F Soldier Settlement and Veterans' Land Act Suspense	3,140,648 08	20,223,828 68	21,447,406 08	4,364,225 48
	68,793,848 87			121,332,168 95
G Less—Amount transferred to non- active accounts to provide for revaluations and losses	16,525,917 49			16,525,917 49
	\$ 52,267,931 38	\$ 88,914,773 07	\$ 36,376,452 99	\$104,806,251 46

Generally, in connection with the above accounts, there are parliamentary appropriations provided, as authority for certain loans and advances made through them. The appropriations in the present year and the accounting therefor follow:

Vote 474 To provide for protection of Security—Soldier Settlement.....	70,000 00
Expenditures	\$ 23,787 75

These expenditures which are shown as debits in the above accounts are as follows: Soldier Land Settlement, \$19,410.34, British Family Settlement—Canadian Portion, \$4,299.79, Soldier Settlement Unallotted Lands, \$47.62; and they comprise: taxes, \$11,282.96; taxes, Indian soldier settlers, \$2; insurance, \$1,001.97; miscellaneous advances, \$11,453.20.

Vote 475 (and Vote 902, Supplementary Estimates) To provide for purchase of land and improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment; refunds of surplus to veterans (Section 19); and for protection of security under the Veterans' Land Act.....	82,000,000 00
Expenditures	\$ 68,601,545 79

Details of the transactions in respect of the above expenditures are as follows:

Land and permanent improvements sold to veterans under agreement.....	65,650,277 47
Properties purchased for future settlement including general construction.....	10,239,923 40
Stock and equipment sold to veterans under agreement.....	7,424,580 38
Bulk purchases of building materials less sales.....	490,491 37
Bulk purchases of stock and equipment less sales to veterans.....	50,745 95
	83,856,018 57
Less credits representing sales to veterans of properties previously purchased for future settlement.	15,254,472 78
Total.	\$ 68,601,545 79

Appendices to this Section contain lists of (a) contracts of \$5,000 or over for individual houses and multiple housing projects and (b) suppliers receiving \$5,000 or over. The latter list includes purchases of land and buildings for farms and small holdings as well as purchases of building materials, stock and equipment for veterans established under the Veterans' Land Act. Surplus Crown assets to the value of \$224,265.84 were acquired through War Assets Corporation, settlement for which was made by debiting this account and crediting Special Receipts—Sale of Surplus War Assets, Department of Reconstruction and Supply, in accordance with Treasury Board direction.

A This account relates to advances made to veterans of World War I and further transactions with all purchasers of reverted properties. The balance in the account as at March 31, 1947 is made up as follows:

Gross Loans	117,357,883 75
Farmers' Creditors Arrangement Act reductions charged back from British Family Settlement—Canadian Portion	1,523,831 71
	118,881,715 46
Less—Value of lands transferred to the British Family Settlement Scheme ..	8,449,532 67
Legislative reduction of loans	26,162,692 00
Repayments of principal	50,970,640 54
	85,582,865 21
Balance	\$ 33,298,850 25

Transactions during the fiscal year 1946-47 were:

Increase in gross loans (Disbursements for taxes, insurance and other charges, \$19,679.29, less refunds, \$238.95)	19,440 34 Dr.
Legislative reduction of loans (included in the item of \$231,628.90 under Write-down of Assets)	190,890 27 Cr.
Repayments of principal	1,801,045 10 Cr.
Total	\$ 1,972,495 03 Cr.

B The British Family Settlement—Canadian Portion relates to the advances made by the Dominion to the British Family Settlement and the New Brunswick Settlement Schemes, to which schemes the United Kingdom Government contributed. Under the agreements with the United Kingdom Government, the accounts relating to these two schemes are audited annually under the direction of the Auditor General and copies of his report thereon are transmitted to His Majesty's Secretary of State for Dominion Affairs. The equity of the United Kingdom in the schemes amounts to \$1,426,705.02, made up of outstanding loans of \$1,424,748.50 and arrears of interest of \$1,956.52.

Credits consist of (a) repayments of principal, \$368,986.98 and (b) an amount of \$40,738.63 included in the item of \$231,628.90 under Write-down of Assets written off under legislative authority. Debits include payment of taxes, insurance and other charges.

C When the Soldier Settlement Board was established, certain tracts of land were acquired by purchase or otherwise and the transactions herein are in connection with portions of this land in which the Dominion Government still has a financial interest. Credits are receipts derived from sales of land for cash or on terms while debits are payment of taxes.

D This is a clearing account for the United Kingdom's portion of advances, and repayments of same, under the 3,000 British Family Settlement Scheme and the New Brunswick 500 Family Scheme. Debit balances are paid by the United Kingdom Government while credit balances are remitted to it.

E This account relates to the acquisition of lands and buildings situated in any part of Canada, and other property including building materials, livestock, farm equipment and commercial fishing equipment that are necessary for the purposes of the Veterans' Land Act. Properties are sold to qualified veterans of World War II under sale agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.

Credits are mainly repayments of principal and reductions in sales prices under section 21 of the Veterans' Land Act while debits comprise the net disbursements made for the purposes under the Act as detailed under Vote 475. The amount shown opposite the "Reserve" item is the offset to the amount of the relevant item under "Other Charges" (see page ZA—52).

F Certain remittances are credited to this account pending distribution to the proper accounts.

G This account accumulates the value of write-downs to the non-active category of the investment of the Dominion Government in Soldier and British Family Settlement—Canadian Portion.

[9] Floating Debt

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(d) <i>Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Soldier Settlement and Veterans' Land Act	\$ 33 60	\$ 2 00		\$ 31 60

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
(c) <i>Miscellaneous—</i>				
A Regimental Fund 230th Forestry Battalion ..	1,150 49			1,150 49
B W. A. Black Benefit Fund	19,147 61	12,530 00		6,617 61
C Florence Martineau (R.C.A.F. Fund)	4,295 00	360 00		3,935 00
D War Special Assistance Fund	17,982 47	100 00	430 00	18,312 47
E Detention Allowance Fund, Canadian Seamen ..	94,818 73	124,218 63	67,463 99	38,064 09
F War Service Gratuity Fund	101,616 15	1,269 41	178 21	100,554 95
G Pensions Administration Trust Fund	1,985,428 16	3,473,407 65	3,393,380 57	1,905,401 08
H Deferred Payments—War Service Grants Act, 1944	979,622 30	2,496,115 13	1,958,216 90	441,694 07
I Army Veterans' Benevolent Fund			50,000 00	50,000 00
J Contractors' Security—Cash, Soldier Settlement and Veterans' Land Act	158,720 84	152,722 89	163,480 01	169,477 96
	\$3,362,841 75	\$6,260,753 71	\$5,633,149 68	\$2,735,237 72

Payments from accounts A-E inclusive are made on the application of the Canadian Pension Commission.

- A The original credit to this fund was received from the former trustees of the regimental fund. Payments are made to needy ex-members of the battalion or their dependents.
- B A donation of \$5,000 was made by W. A. Black to be used to alleviate cases of hardship or distress which might occur among members of the Canadian Armed Forces or their dependents while in the United Kingdom.
- C A fund of \$12,000 (of which \$5,000 was paid on January 13, 1942) was established by the donor to be used for the benefit of members and ex-members of the Royal Canadian Air Force and their families.
- D Donations to this fund are made by individuals and are used for the benefit of Canadian Servicemen and their dependents.
- E All amounts required for payment of allowances to Canadian seamen who were interned by the enemy during World War II are credited to this account. Requirements for the current fiscal year were provided from Vote 964, Detention Allowances, Canadian Seamen (see page ZA-50). The account is debited with payments to, or on behalf of, the seamen concerned.
- F Represents war service gratuities (World War I) held by the Department for mental, tubercular and other long treatment cases which were transferred to the treatment strength of the Department on discharge from the Canadian Expeditionary Force; and also the gratuities payable to men whose whereabouts are unknown.
- G Moneys held in this account include: (a) pensions and war veterans' allowances of those placed under administration of the Canadian Pension Commission; (b) donations, legacies, gifts, bequests, etc., received by the Department to be disbursed for the benefit of patients in departmental hospitals; (c) personal funds of patients in departmental hospitals; (d) profits of canteens operated in various departmental hospitals, which are used for the benefit of the patients therein.
- H Represents war service gratuities paid under the War Service Grants Act, 1944, and held by the Department for men under treatment. Payment in full is made when treatment is complete.
- I P.C. 38/850, March 7, 1947, authorized the establishment of the fund and the transfer hereto of \$50,000 from the Central Trust Fund of the Army, Navy and Air Force Canteens (see Deposit and Trust Accounts under Department of National Defence). Debits will represent payments, at the discretion of the Minister of Veterans Affairs, to former members of the Canadian Army and their dependents who require emergency financial assistance by way of loan or grant.
- J Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1946-47, bonds so held in respect of the Soldier Settlement and Veterans' Land Act amounted to \$72,850.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
<i>(b) Insurance and Guaranty Funds—</i>				
A Returned Soldiers' Insurance Fund..	23,354,692 77	826,149 79	1,456,724 07	23,985,267 05
B Veterans' Insurance Fund	283,681 61	52,732 31	885,428 11	1,116,377 41
C Veterans' Land Act Fire Insurance Fund	82,792 15	14,563 28	70,900 83	139,129 70
	<u>\$ 23,721,166 53</u>	<u>\$ 893,445 38</u>	<u>\$ 2,413,053 01</u>	<u>\$ 25,240,774 16</u>

- A This account is maintained in connection with the provisions of the Returned Soldiers' Insurance Act, c. 54, 1920, as amended, which relates to life insurance for the veterans of World War I. Credits consist of premiums and interest, credited at the rate of 4 per cent per annum by the Department of Finance, which is charged to Interest on Public Debt. Debits represent payments of death and disabilities benefits and cash surrender values. The final date on which applications for this insurance might be received was August 31, 1933.
- B This account is maintained in connection with the provisions of the Veterans' Insurance Act, c. 49, 1944, which relates to life insurance for the veterans of World War II. Credits consist of premiums and interest, credited at the rate of 3½ per cent per annum by the Department of Finance, which is charged to Interest on Public Debt. Debits represent payments of death benefits and cash surrender values.
- C The amount of \$70,900.83 consists of transfers from Vote 464 for premiums, less payments of refunds of unearned premiums on cancelled policies totalling \$4,546.06 included in the debits. The balance of the debits, amounting to \$10,017.22, represents payment of fire losses.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Pay-list Deductions—Veterans Affairs	\$ 9,442 42	\$ 156,449 56	\$ 147,007 14	

Deductions for war savings certificates made from pensions, war veterans' allowances and doctors' accounts paid by the Department, were credited to this account and cheques in favour of the Bank of Canada were drawn against it as the certificates were fully paid.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1946	Debit	Credit	Cr. Balance Mar. 31, 1947
Unclaimed Cheques Suspense—Veterans Affairs..	\$ 177 27	\$ 256 09	\$ 743 36	\$ 664 54

All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.

1946-47

PUBLIC ACCOUNTS

PART II

ZA

DEPARTMENT OF VETERANS AFFAIRS

APPENDICES

1. Direct payments of \$1,000 or over for medical or dental fees
2. Housing Contracts of \$5,000 or over on which payments have been made
3. Suppliers receiving \$5,000 or over

Appendix 1

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES

Vote 447

C. F. Abbott, Toronto, \$3,587; C. Aberhart, Toronto, \$3,925; G. L. Adamson, Winnipeg, \$1,250; J. D. Adamson, Winnipeg, \$6,300; D. W. Aitken, Peterborough, \$1,610; S. Albert, Montreal, \$1,140; D. E. Alcorn, Vancouver, \$3,275; E. H. Alexander, Vancouver, \$5,000; G. S. Allen, Winnipeg, \$1,290; E. A. Amos, Montreal, \$2,600; A. L. Anderson, Saskatoon, \$2,850; E. H. Anderson, Halifax, \$1,260; J. F. C. Anderson, Saskatoon, \$3,516.50; W. S. S. Armstrong, Edmonton, \$3,986.14; M. Aronovitch, Montreal, \$1,975; W. E. Austin, Vancouver, \$1,570; K. J. Austman, Winnipeg, \$2,750; H. L. Baeal, Montreal, \$1,675; A. W. Bagnall, Vancouver, \$6,500; A. A. Bailey, Montreal, \$3,275; J. B. A. Baillargeon, Montreal, \$4,600; M. M. Baird, Vancouver, \$6,600; R. D. Baird, Fredericton, \$1,975; A. H. Baker, Calgary, \$1,075; J. Balfour, Vancouver, \$5,375; R. H. Balinson, Hamilton, \$1,320; L. T. Barely, Toronto, \$4,850; L. D. Barnhouse, Calgary, \$2,400; J. E. Baleman, Toronto, \$6,500; L. H. Battersby, Longueuil, \$2,153; A. R. Bazin, Montreal, \$3,650; A. W. Bearst, Ottawa, \$2,000; H. A. Beattie, Ottawa, \$1,320; C. J. W. Beckwith, Halifax, \$2,000; A. Beech, North Vancouver, \$4,290; A. Belkin, Calgary, \$2,280; G. I. Bell, Edmonton, \$3,130; L. G. Bell, Winnipeg, \$2,925; C. F. Bennett, Moose Jaw, \$2,625; W. J. Bennett, Winnipeg, \$1,320; P. Berbrayer, Winnipeg, \$4,725; L. Berger, Quebec, \$1,325; A. Bernstein, London, \$1,725; R. Berry, Calgary, \$1,800; D. Bews, Kingston, \$1,050; D. L. C. Bingham, Kingston, \$2,575; G. M. Black, Sheridon, \$2,870; G. D. Boddington, Toronto, \$2,475; F. H. Bonnell, Vancouver, \$1,325; R. P. Borden, Vancouver, \$1,950; E. H. Botterell, Toronto, \$6,150; H. H. Boucher, Vancouver, \$6,425; F. M. Bourne, Montreal, \$4,325; R. J. Bowen, London, \$2,830; B. Bowman, Hamilton, \$2,740; J. Boyd, Hamilton, \$2,800; G. C. Bradley, Regina, \$2,610; W. G. Breckenridge, Montreal, \$1,550; J. Bridge, Edmonton, \$3,275; F. S. Brien, London, \$2,050; M. Brown, Kingston, \$1,525; D. M. Bruser, Winnipeg, \$5,730; C. R. Bunn, Red Deer, \$2,252; C. L. Burke, Toronto, \$2,260; H. H. Burnham, Toronto, \$2,025; A. A. Butler, Montreal, \$4,390; C. F. Cahill, Peterborough, \$2,723.25; J. D. Caldwell, Ottawa, \$1,430; H. F. Cameron, Winnipeg, \$5,725; J. D. Cameron, Renfrew, \$3,355; W. H. Cameron, Toronto, \$4,160; D. Campbell, Charlottetown, \$3,550; D. D. Campbell, Hamilton, \$3,525; E. O. F. Campbell, Toronto, \$2,358; H. Campbell, Kingston, \$1,410; H. H. Campbell, Toronto, \$4,150; J. M. Campbell, Saskatoon, \$3,475; M. Carnat, Calgary, \$1,700; C. A. M. Cawker, Vancouver, \$5,750; L. A. Chase, Toronto, \$1,590; D. N. Chisholm, Port Hawkesbury, \$1,102.25; D. Christie, Saskatoon, \$2,280; C. W. Clark, Winnipeg, \$5,550; J. C. Clark, Ottawa, \$1,150; A. B. Clayton, Chesterville, \$3,926.16; C. A. Cline, London, \$2,925; G. B. Cloutier, Montreal, \$4,890; W. Cohen, Montreal, \$3,925; L. R. Coke, Winnipeg, \$2,280; F. Cole, Toronto, \$1,085; H. M. Coleman, Toronto, \$6,050; W. E. Collins, Ottawa, \$3,485; C. F. Connolly, Edmonton, \$1,750; K. I. Conover, Ste. Anne de Bellevue, \$2,905; M. A. Conway, Toronto, \$6,250; K. E. Cooke, Hamilton, \$2,625; H. G. Cooper, Vancouver, \$4,200; R. H. Cooper, Winnipeg, \$1,960; G. A. Copping, Montreal, \$3,000; H. R. Corbett, Glace Bay, \$2,550; J. B. Corley, Calgary, \$1,260; A. L. Cornish, Victoria, \$1,870; C. F. Corrigan, Winnipeg, \$6,325; P. E. Cote, Quebec, \$3,670; J. A. Couillard, Quebec, \$3,000; M. Couper, Montreal, \$5,450; H. D. Courtenay, Ottawa, \$5,150; J. S. Crawford, Desbarats, \$2,613.55; A. G. Crisp, Toronto, \$4,175; C. H. Crosby, Winnipeg, \$1,140; E. F. Crutchlow, Montreal, \$2,900; E. J. Curtis, Vancouver, \$2,800; W. A. Dakin, Regina, \$3,925; J. E. Dalton, Victoria, \$3,730; J. R. Davidson, Vancouver, \$1,100; K. G. S. Davidson, Winnipeg, \$1,570; J. S. Davies, Toronto, \$2,090; E. G. Davis, London, \$2,025; C. S. Day, Toronto, \$2,025; R. S. Daymond, Saskatoon, \$2,530; J. De St. Victor, Quebec, \$1,340; W. J. Deadman, Hamilton, \$1,200; A. L. Delahaye, Montreal, \$1,710; W. L. Denney, London, \$1,380; F. T. Dennis, Winnipeg, \$1,940; W. L. Denny, London, \$1,190; R. L. Denton, Montreal, \$3,130; R. Dickson, Toronto, \$1,075; J. G. Dillane, Hamilton, \$3,550; J. J. Dinan, Montreal, \$3,625; J. L. Downey, Winnipeg, \$3,750; G. N. Duclous, Montreal, \$5,090; J. L. Duffy, London, \$6,350; A. G. Duncan, Calgary, \$3,300; E. D. Dunn, Edmonton, \$1,675; J. G. Dupuis, Montreal, \$1,500; D. C. Eagleham, Toronto, \$3,675; J. N. Edmison, Ninette, \$1,050; K. N. Edwards, Winnipeg, \$1,250; P. Edwards, Montreal, \$3,656.50; A. J. Elliot, Toronto, \$3,025; J. A. Elliot, Vancouver, \$4,175; H. Elliott, Montreal, \$5,500; N. Ellis, Edmonton, \$3,925; J. C. Emmett, Toronto, \$1,740; H. Eshoo, Winnipeg, \$2,470; J. Ethier, Montreal, \$1,250; H. S. Evans, Brandon, \$1,825; L. M. Fairbairn, Calgary, \$4,975; T. D. Farmer, Montreal, \$1,628.50; R. F. Farquharson, Toronto, \$6,925; G. E. Faulds, London, \$2,950; R. Favreau, Longueuil, \$1,423; E. A. Ferguson, Deep Brook, \$1,200; E. E. Fillmore, Montreal, \$1,150; D. J. Fitz-Osborne, Vancouver, \$2,790; S. A. Fleming, Toronto, \$1,220; R. O. Flett, Winnipeg, \$3,000; J. Fortier, Montreal, \$2,160; E. F. Foy, Edmonton, \$4,325; G. H. Francis, Vancouver, \$3,050; J. W. Frost, Vancouver, \$3,925; H. S. B. Galbraith, Vancouver, \$2,150; J. A. Gamshorn, Vancouver, \$3,800; C. M. Gardner, Montreal, \$6,525; J. S. Gardner, Calgary, \$5,225; J. J. Garneau, Ottawa, \$2,600; C. Gauthier, Quebec, \$2,050; J. H. Geddes, London, \$3,025; J. A. Gelinias, Lachine, \$1,600; A. Gibson, Winnipeg, \$4,225; J. E. Gibson, Kingston, \$2,050; A. A. Giffin, Halifax, \$2,175; J. A. Girard, Limoilou, \$4,140; E. I. Glenister, Halifax, \$2,100; A. R. Gordon, Winnipeg, \$2,230; C. A. Gordon, Halifax, \$3,610; M. K. Gordon, Toronto, \$2,520; R. A. Gordon, Toronto, \$3,300; S. D. Gordon, Toronto, \$6,450; J. Gorman, Windsor, Ont., \$3,540; C. L. Gosse, Halifax, \$4,200; J. Gosselin, Roberval, \$5,100; C. E. G. Gould, Vancouver, \$1,625; A. F. Graham, Toronto, \$3,000; J. W. Graham, Toronto, \$2,625; R. W. Graham, Toronto, \$2,553; P. T. Green, Winnipeg, \$1,900; G. Gregoire, Quebec, \$4,650; R. A. Gregory, Saint John, \$2,900;

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—Continued

Vote 447—Continued

R. S. Grimmet, Vancouver, \$1,650; R. C. Gross, Edmonton, \$3,450; C. H. Gundry, Vancouver, \$2,500; J. N. Hagan, Mimico, \$2,820; G. C. Hale, London, \$1,050; R. M. Hall, Calgary, \$3,405; G. W. Halpenny, Montreal, \$6,050; D. Halperin, Montreal, \$3,850; H. S. Hamilton, Vancouver, \$5,825; R. H. Hamilton, Toronto, \$2,371; H. E. Hanna, Ottawa, \$2,050; P. W. Hardie, Hamilton, \$1,850; R. I. Harris, Toronto, \$3,525; R. G. Hart, Ladysmith, \$5,200; G. L. Harvey, Hamilton, \$1,140; R. C. Hastings, Quebec, \$3,025; P. P. Hauch, London, \$6,475; W. A. Hawke, Toronto, \$3,850; R. T. Hayes, Saint John, \$1,050; H. S. Heard, London, \$3,020; T. G. Heaton, Toronto, \$3,650; R. Henderson, Montreal, \$3,400; H. H. Hepburn, Edmonton, \$3,925; J. D. Hermann, Toronto, \$5,725; R. E. L. Hertz, Montreal, \$1,350; H. Hethington, Toronto, \$1,902; D. A. Hewitt, Vancouver, \$2,430; C. E. Hill, Lansing, \$1,243.50; J. C. Hill, Toronto, \$4,825; P. Hill, Montreal, \$3,850; W. H. P. Hill, Montreal, \$2,675; J. A. Hillsman, Winnipeg, \$6,000; J. W. Hiltz, Toronto, \$2,230; F. S. Hobbs, Vancouver, \$2,925; G. E. Hobbs, London, \$1,525; R. H. Holbrook, Hamilton, \$2,200; A. Holland, Montreal, \$2,200; L. G. Holland, Halifax, \$3,875; T. F. Holland, Winnipeg, \$5,025; H. Holtz, Hamilton, \$1,350; B. Hough, Windsor, Ont., \$3,360; A. B. Houston, Winnipeg, \$2,925; G. G. Houston, Charlottetown, \$5,200; S. W. Houston, Kingston, \$4,775; J. G. Howlett, Westmount, \$3,900; F. Hudon, Quebec, \$1,000; A. L. Hudson, Toronto, \$2,270; A. R. Huggard, Vancouver, \$4,175; A. Hurtig, Ottawa, \$1,088; A. P. Hus, Verdun, \$2,324.25; W. E. Hutchinson, Toronto, \$1,000; P. E. Ireland, Toronto, \$2,725; P. S. Ironstone, Malton, \$2,000; Q. D. Jacks, Winnipeg, \$1,090; A. B. Jackson, Regina, \$1,009; B. A. Jackson, Saskatoon, \$4,200; F. J. Jackson, Toronto, \$1,155; A. Jacques, Quebec, \$1,600; A. B. James, Toronto, \$2,100; F. L. Jamieson, Winnipeg, \$1,620; G. Jarry, Montreal, \$5,250; S. Janvoish, Winnipeg, \$2,460; D. W. B. Johnston, London, \$4,850; G. C. Johnston, Vancouver, \$4,050; R. A. Johnston, London, \$6,050; W. G. Johnston, Toronto, \$2,625; D. S. Johnstone, Regina, \$5,775; A. Jolicœur, Lachine, \$2,050; J. F. Jones, Montreal, \$2,322.50; C. M. Jones, Halifax, \$1,325; D. R. Jones, Hamilton, \$1,040; W. A. Jones, Kingston, \$2,898; L. A. Kane, Oshawa, \$3,955; G. W. A. Keddy, Saint John, \$1,250; R. F. Keevil, Toronto, \$3,380; W. S. Keith, Toronto, \$2,675; H. Kellam, Ottawa, \$2,250; G. C. Kelly, Hamilton, \$3,275; J. R. Kelly, Edmonton, \$3,940; A. S. Kenney, Ottawa, \$4,700; J. Kershman, Montreal, \$4,025; J. M. Kilgour, Winnipeg, \$3,900; D. M. King, Vancouver, \$1,821.80; P. A. Kinsey, Toronto, \$1,690; G. H. Kitchen, Toronto, \$2,525; A. A. Klass, Winnipeg, \$3,700; H. J. Kline, Toronto, \$1,420; K. A. Kraft, Hamilton, \$2,000; J. E. Labrecque, Quebec, \$2,740; R. C. Laird, Toronto, \$1,600; W. V. Lamb, Alexo, \$2,470; C. E. Lamoureux, Montreal, \$5,230; C. K. Langford, Saskatoon, \$4,575; G. C. Large, Vancouver, \$6,500; P. M. Larivière, Montreal, \$3,875; J. L. Laroche, Quebec, \$1,660; T. L. Lazareck, Winnipeg, \$1,690; G. Lea, Charlottetown, \$2,625; S. Leblond, Quebec, \$4,525; M. W. Leboldus, St. Laurent, \$2,674; L. J. Leduc, Montreal, \$1,735; J. F. A. Lefebvre, Montreal, \$2,336; P. O. Lehman, Vancouver, \$5,500; A. Leishman, Winnipeg, \$3,700; J. Lempert, New York, N.Y., \$1,657.50; M. Lerner, Winnipeg, \$1,170; F. J. Letarte, Quebec, \$2,954; E. H. Letellier, Longueuil, \$3,344.50; M. R. Levey, Edmonton, \$4,100.83; I. Levy, Hamilton, \$1,900; J. A. Lewis, London, \$6,100; W. Lino, Toronto, \$2,442.68; B. E. Loadman, Winnipeg, \$3,040; L. Loban, Calgary, \$1,330; A. J. Longmore, Regina, \$1,175; L. Lowenstein, Montreal, \$3,925; S. R. Lowrey, Toronto, \$1,400; J. C. Luke, Montreal, \$3,625; A. E. Lundon, Montreal, \$5,225; R. Lyons, Winnipeg, \$1,220; P. N. MacDermott, Montreal, \$3,225; C. C. MacDonald, Calgary, \$2,660; R. I. MacDonald, Toronto, \$3,650; S. A. MacDonald, Montreal, \$3,275; P. M. MacDonnell, Kingston, \$1,514; J. A. MacFarlane, Toronto, \$5,525; W. MacIsaac, Glace Bay, \$3,075; R. J. MacKay, Saskatoon, \$1,640; J. C. MacKenzie, Montreal, \$4,575; W. C. MacKenzie, Edmonton, \$3,925; J. MacLean, Halifax, \$1,350; J. T. MacLean, Ste. Anne de Bellevue, \$6,050; T. K. MacLean, Vancouver, \$1,570; N. D. MacLeod, Ottawa, \$4,130; E. MacNaughton, Montreal, \$5,500; F. L. MacPhail, Montreal, \$2,180; G. B. MacPherson, Kingston, \$2,350; M. M. MacPherson, Vancouver, \$3,700; V. O. Mader, Halifax, \$5,200; P. H. MacDonald, Edmonton, \$2,175; R. F. Malo, Ottawa, \$1,166; G. M. Malone, Regina, \$1,500; A. B. Manson, Vancouver, \$1,230; J. Margolis, Winnipeg, \$1,320; B. T. H. Marieau, Vancouver, \$3,175; R. B. Martin, Regina, \$3,575; S. J. Martin, Montreal, \$2,885; W. M. Martyn, Toronto, \$1,610; L. R. E. Marwood, Toronto, \$1,830; F. A. L. Mathewson, Winnipeg, \$3,825; J. G. McBroom, Kingston, \$3,650; K. C. MacKaskie, Toronto, \$3,380; J. McCullough, Toronto, \$1,200; W. M. McCutcheon, Peterborough, \$2,150; D. S. McEwen, Winnipeg, \$2,525; S. A. McFetridge, Vancouver, \$3,825; K. C. McGibbon, Winnipeg, \$2,625; A. F. McGill, Vancouver, \$3,770; N. B. McGillivray, Toronto, \$3,200; H. E. McHugh, Montreal, \$2,600; C. A. McIntosh, Montreal, \$3,925; A. D. McKelvey, Vancouver, \$1,050; K. G. McKenzie, Toronto, \$1,400; A. D. McLeod, London, \$2,400; A. M. McLeod, Toronto, \$2,925; G. J. McMurtry, Regina, \$5,225; J. O. McNeil, Sydney, \$1,180; W. G. McPhail, Brandon, \$1,140; C. J. McPherson, Kingston, \$1,929.60; G. B. McTavish, Winnipeg, \$2,950; J. F. Meakins, Montreal, \$2,750; H. I. Mendelson, Montreal, \$1,224; F. H. H. Meburn, Edmonton, \$1,821; F. G. Meyer, Toronto, \$2,150; D. Millon, London, \$2,930; J. C. Miller, Mastai, \$1,075; M. S. Miller, Calgary, \$3,500; J. R. F. Mills, Toronto, \$2,375; D. R. S. Milne, Vancouver, \$1,120; J. F. Minnes, Vancouver, \$1,825; S. Mirsky, Ottawa, \$4,610; D. S. Mitchell, Montreal, \$5,225; H. Mitchell, Mount Royal, \$3,600; A. E. Moll, Montreal, \$4,170; J. R. E. Morgan, Toronto, \$2,822; J. E. Morin, Quebec, \$3,500; H. Morison, Winnipeg, \$2,200; L. R. Morse, Lawrence Town, \$1,382.45; G. Morton, Calgary, \$3,250; H. S. Morton, Westmount, \$3,575; W. A. Morton, Vancouver, \$3,975; L. M. Mullen, Calgary, \$1,175; A. P. Murphy, Saint John, \$1,500; W. J. Murphy, Saint John, \$1,760; J. H. Negro, Montreal, \$1,880; H. K. Neilson, Ottawa, \$3,200; A. F. Nichol, Saskatoon, \$3,580; J. E. Nichol, Ottawa, \$3,750; G. M. Nicholson, Hamilton, \$1,378.55; H. M. Nicholson, Hamilton, \$1,325; H. R. C. Norman, Toronto, \$2,650; W. A. Oatway, Montreal, \$1,200; H. D. O'Brien, Halifax, \$3,250; J. J. O'Connell, Toronto, \$1,420; M. O'Connor, Kingston, \$3,300; V. F. O'Gulnik, Montreal, \$1,658; W. F. H. O'Neill, Pilot Mound, \$2,430; C. B. Orchard, Saskatoon, \$3,150; H. Orr, Edmonton, \$5,017.88; J. H. Palmer, Montreal, \$4,600; R. A. Palmer, Vancouver, \$2,800; W. M. R. Palmer, Regina, \$2,200;

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—Continued

Vote 447—Concluded

B. Paradis, Quebec, \$1,540; W. G. Penfield, Montreal, \$2,470; G. F. Pennal, Toronto, \$4,775; M. B. Perrin, Winnipeg, \$3,525; J. L. Petitioner, Quebec, \$3,175; E. A. Petrie, Saint John, \$1,050; J. G. Petrie, Montreal, \$3,825; W. M. Pfeiffer, Quebec, \$2,520; E. W. Pickard, Winnipeg, \$5,250; M. M. Pierce, Winnipeg, \$5,480; F. B. Plewes, Toronto, \$2,975; R. F. Plumer, Sydney, \$3,760; J. C. Poole, Vancouver, \$1,360; D. Prendergast, Toronto, \$1,775; I. C. Price, London, \$2,090; R. I. Probert, Hamilton, \$2,050; L. R. Rabson, Winnipeg, \$5,160; G. A. Ramsay, London, \$2,335; C. R. Rapp, Toronto, \$2,125; E. F. Raynor, Vancouver, \$6,500; Richards, Singleton and Hall, Toronto, \$2,651.25; J. C. Richardson, Toronto, \$3,175; R. Richardson, Winnipeg, \$5,350; H. W. Riley, Winnipeg, \$1,270; J. M. P. E. Robert, Montreal, \$6,050; B. D. Robertson, Montreal, \$2,400; H. R. Robertson, Vancouver, \$1,050; R. Robertson, Vancouver, \$6,425; S. F. Robertson, Toronto, \$1,930; R. B. Robinson, Hamilton, \$2,525; D. E. Rodger, Regina, \$6,525; J. D. Roger, Ottawa, \$3,125; J. P. Roger, Quebec, \$2,450; J. R. Rogers, Ingersoll, \$1,375; C. C. Ross, London, \$6,550; E. F. Ross, Halifax, \$3,250; O. Rostrup, Edmonton, \$5,225; T. J. Roulston, Regina, \$1,500; A. A. Rowan, Fredericton, \$2,455; W. H. Russell, Toronto, \$3,900; P. S. Rutherford, Vancouver, \$4,175; W. G. Rutherford, Winnipeg, \$1,790; H. E. Rykert, Toronto, \$1,000; G. St. Amand, Quebec, \$4,140; J. R. St. Martin, Quebec, \$4,140; J. C. Samis, Ottawa, \$4,425; H. R. Samson, London, \$1,580; H. L. Savage, Windsor, \$2,400; E. P. Scarlett, Calgary, \$2,150; H. G. Searrow, Winnipeg, \$1,620; C. B. Schoemperlen, Winnipeg, \$1,005; F. W. Schroeder, Regina, \$6,000; P. Schwager, Regina, \$2,590; G. D. Scott, Kingston, \$3,203; G. O. Scott, Ottawa, \$1,770; H. Scott, Vancouver, \$2,430; M. B. Secler, Calgary, \$2,280; T. Sedden, Saskatoon, \$3,750; J. G. Shannon, Montreal, \$6,050; A. G. Shaw, Toronto, \$2,125; T. M. Sieniewicz, Halifax, \$3,600; H. L. Sills, London, \$1,030; S. Silver, Saint John, \$4,200; H. Silverstein, Toronto, \$2,260; P. Simard, Quebec, \$3,175; W. W. Simpson, Vancouver, \$6,600; G. A. Sinclair, Toronto, \$2,490; J. A. Sinclair, New Westminster, \$1,030; J. C. Sinclair, Toronto, \$1,650; A. C. Singleton, Toronto, \$1,225; F. L. Skinner, Vancouver, \$1,800; E. J. Smith, Montreal, \$1,225; F. H. Smith, Winnipeg, \$4,775; G. F. Smith, Toronto, \$2,350; S. Smolkin, Ottawa, \$2,190; J. Sommers, Toronto, \$3,475; W. H. Soper, Charlottetown, \$1,885; J. M. Spence, Toronto, \$1,190; M. Spence, Toronto, \$2,050; E. W. Spencer, Saskatoon, \$3,725; S. H. Spencer, Toronto, \$1,080; E. G. Spooner, Regina, \$5,225; H. J. Spooner, Regina, \$2,673.50; W. J. Stark, Vancouver, \$1,290; D. E. Starr, Vancouver, \$5,500; G. M. Stephens, Winnipeg, \$5,300; H. H. Stephens, Calgary, \$1,175; E. Stephenson, Winnipeg, \$5,000; B. W. Stevens, Toronto, \$1,650; B. C. Sutherland, Hamilton, \$3,875; D. Swartz, Winnipeg, \$6,000; G. E. Tanner, Midland, \$1,487; R. Therrien, Shawinigan Falls, \$1,530; A. T. Thom, Montreal, \$3,300; C. A. Thompson, London, \$3,625; J. A. C. Thompson, Toronto, \$1,981.68; L. W. Thompson, Peterborough, \$1,550; A. E. Thoms, Kingston, \$1,100; K. C. Thomson, Edmonton, \$4,150; J. W. Tice, Hamilton, \$3,350; A. R. Tilley, Toronto, \$1,350; P. K. Tisdale, St. James, \$1,885; H. W. Tougas, Montreal, \$3,525; W. Troup, Montreal, \$1,561.36; F. D. Truax, Malton, \$1,730; G. N. Tucker, Edmonton, \$3,900; E. B. Tufts, Halifax, \$1,080.56; F. A. Turnbull, Vancouver, \$1,800; T. Tweddell, Kingston, \$1,800; J. F. Tysoe, Victoria, \$2,580; B. W. Vale, Toronto, \$1,470; C. E. Vaughan, Hamilton, \$3,558; A. H. Veitch, Toronto, \$1,525; A. M. Vineberg, Montreal, \$3,925; C. H. Vrooman, Vancouver, \$3,250; C. B. Waite, Peterborough, \$1,025; J. A. Walker, Montreal, \$5,200; J. E. Walker, Vancouver, \$5,150; J. A. Walters, Toronto, \$2,950; C. S. Ward, London, \$2,725; J. G. Ward, Victoria, \$1,430; H. M. Warner, Kingston, \$1,350; E. A. Watkinson, Ottawa, \$1,410; C. Watson, Toronto, \$2,800; C. A. Watson, Vancouver, \$4,000; M. C. Watson, Toronto, \$3,000; T. P. Watson, Victoria, \$2,070; O. S. Waugh, Winnipeg, \$5,300; A. W. White, Toronto, \$2,475; E. P. White, Kingston, \$3,600; H. E. White, Vancouver, \$1,110; D. M. Whitelaw, Vancouver, \$1,860; J. C. Whyte, Ottawa, \$1,150; R. E. Will, Toronto, \$2,280; C. D. G. Williams, Toronto, \$2,525; C. E. Williams, Toronto, \$1,130; R. J. D. Williamson, Calgary, \$3,100; C. Wilson, London, \$2,467; R. Wilson, Vancouver, \$2,525; R. G. Winram, Winnipeg, \$2,980; D. K. Wise, Toronto, \$2,320; E. Wolstein, Ottawa, \$6,975; L. G. Wood, Vancouver, \$1,775; J. F. L. Woodbury, Halifax, \$1,130; H. A. Woodside, Moose Jaw, \$5,220; F. J. Woolhouse, Montreal, \$6,050; J. D. Worral, Hamilton, \$1,125; G. H. Worsely, Vancouver, \$1,900; A. R. Wright, Hamilton, \$1,260; H. P. Wright, Montreal, \$1,850; N. M. Wrong, Toronto, \$2,275; S. A. Yaffe, Hamilton, \$3,550; D. A. Young, Ottawa, \$1,275; S. Young, Regina, \$1,810; L. Zacks, Peterborough, \$3,040.

Vote 639

J. M. Abbott, Erin, \$1,103; H. H. Abell, New Liskeard, \$5,303; G. W. Abrams, Vancouver, \$1,022; D. E. Acal, Kapuskasing, \$3,305; S. C. Ackland, Mount Brydges, \$3,076; S. R. Adam, Ponoka, \$5,972; G. A. Adams, Toronto, \$5,174; H. Adams, Tisdale, \$2,825; J. M. Adams, Calgary, \$2,837; M. E. Adams, Magog, \$1,555; H. J. Adamson, New Glasgow, \$2,600; A. C. Ahrens, Lethbridge, \$15,733; J. B. Aiken, Red Lake, \$2,457; D. J. Albert, Edmonton, \$1,570; G. A. Albert, Montreal, \$1,185; H. J. Alexander, Vernon, \$1,026.50; H. J. Alexander, Tillsonburg, \$1,339.50; H. L. Alexander, Vancouver, \$2,612; L. B. Alexander, Haney, \$2,067; W. E. Alexander, Port Alberni, \$3,209; R. H. Aliot, Toronto, \$11,241; A. W. M. Allan, Charlottetown, \$1,803; E. R. Allan, North Battleford, \$2,324; K. V. Allan, Lansing, \$7,164; L. Allanach, Moncton, \$8,247; H. S. Allard, Hull, \$1,036; P. Allard, Montreal, \$2,032; W. Allard, Montreal, \$2,054; V. Allary, Three Rivers, \$2,416; F. Allen, Vancouver, \$6,099; H. A. Allen, Oakville, Man., \$11,489; H. S. Allen, Trenton, \$4,736; H. S. Allen, Summerside, \$4,629; W. A. Allen, Victoria, \$3,844; G. F. Allison, Hamilton, \$1,877; T. A. Alstad, Toronto, \$1,298.50; W. G. Alston, Little Current, \$3,399; R. W. Alward, Prince George, \$2,060; C. Ames, Vancouver, \$6,807; G. R. Amiot, Valleyfield, \$5,092; J. Amyot, Montreal, \$6,456; F. W. Anderson, Vancouver, \$2,131; N. B. Anderson, Lunenburg, \$4,527; W. F. Anderson, Kelowna, \$1,195.25; C. H. Andrews, Prince Albert, \$4,411.50; J. G. Andrews, Toronto, \$15,577; R. C. Anglin,

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—Continued

Vote 639—Continued

Toronto, \$4,358.25; A. D. Angus, Montreal, \$2,706; D. M. Angus, Lachine, \$4,939; A. B. Anthony, Yarmouth, \$7,535; A. A. Antoni, Carleton Place, \$4,619; I. Appleby, Toronto, \$4,566; E. C. Apps, Kenora, \$7,954; H. Abour, Montreal, \$1,812; C. Archambault, Montreal, \$2,351; T. E. Archambault, Montreal, \$6,173; L. J. Archibald, Halifax, \$9,129; R. B. Archibald, Vancouver, \$1,574; W. C. Arkinstall, Hearst, \$2,332.95; Armstrong, Rumball and Messenger, Kirkland Lake, \$1,420.60; B. C. Armstrong, Medicine Hat, \$1,312.55; G. H. Armstrong, Port Credit, \$4,921; G. P. Armstrong, Portage la Prairie, \$2,206; H. E. Armstrong, Ottawa, \$5,779; H. H. Armstrong, Port Perry, \$1,367; J. J. Armstrong, Toronto, \$15,271; L. N. Armstrong, Brockville, \$1,226; M. T. Armstrong, Parry Sound, \$5,151; R. M. Armstrong, Ottawa, \$2,522; T. E. Armstrong, Windsor, Ont., \$2,985; W. A. Armstrong, Ottawa, \$1,752; W. J. Armstrong, Iroquois, \$2,334; W. J. Armstrong, Toronto, \$1,283; H. C. Arnett, Oshawa, \$1,112; W. M. Arthurs, Hamilton, \$1,160; C. Asselin, Montreal, \$4,006; C. W. Asseltine, Toronto, \$1,994; I. P. Asseltine, Port Dover, \$3,170; R. H. Atkey, Toronto, \$5,841; J. H. Atkins, Toronto, \$1,601; P. G. Atkinson, Calgary, \$1,172; W. Atkinson, Windsor, Ont., \$9,476.25; H. B. Atlee, Halifax, \$1,395; B. Atukov, Winnipeg, \$4,572; W. L. Attridge, Midland, \$4,896; F. Auger, Victoriaville, \$5,056; R. Auger, Quebec, \$2,224; E. M. Auld, Nelson, \$1,425.50; W. R. Auger, Stettler, \$5,868; M. J. Averbach, Winnipeg, \$8,421; C. H. Avery, Toronto, \$8,570; H. G. M. Ayre, Fort Frances, \$5,646.

A. B. Babecek, Toronto, \$8,451; F. E. Babecek, Milton, \$2,693; A. Bachand, Cowansville, \$1,299; M. Back, Cobalt, \$3,550; A. A. Backus, Hanover, \$2,204; L. W. Backus, Toronto, \$3,135; F. Bacon, Abbots, \$1,630; D. J. Badke, Brantford, \$6,170; M. C. Bagnall, Vancouver, \$2,308; B. S. Bailey, Winnipeg, \$1,451; G. Baillargeon, Mount Royal, \$7,134; C. D. Baird, Owen Sound, \$1,331.50; D. H. Baird, Ottawa, \$1,317; W. F. Baird, Carleton Place, \$2,229; F. J. Bajurny, Hamilton, \$7,997; A. D. Baker, Regina, \$7,505; A. L. Baker, Stratford, \$2,107; D. M. Baker, Keewatin, \$1,230.25; F. F. Baker, London, \$1,119; H. W. Baker, Stratford, \$1,325; M. D. Baker, New Toronto, \$1,176; O. C. Baker, Windsor, Ont., \$4,793; A. H. Ball, Peterborough, \$5,039; C. C. Ballantyne, Galt, \$3,946.75; T. W. Ballantyne, Woodstock, Ont., \$1,821.50; C. Balmer, Vancouver, \$5,745; E. Balhazar, Montreal, \$6,455; H. S. Banfield, Toronto, \$13,204; H. C. Banford, New Westminster, \$4,392.50; S. S. Banford, New Westminster, \$7,430; H. A. Banks, Calgary, \$10,544; C. J. Bannerman, Winnipeg, \$3,331; L. G. Bannister, Niagara-on-the-Lake, \$2,826; E. C. Banno, Kaslo, \$1,521; J. A. Barber, Chilliwack, \$1,603; W. H. Barber, Winnipeg, \$4,923.50; R. Baribeau, Three Rivers, \$13,594; E. S. Barber, Stouffville, \$1,852; A. J. Barkley, Ottawa, \$7,543; D. Barkoff, Windsor, Ont., \$4,387; N. Barlow, Vancouver, \$14,729; A. E. Barnev, Hamilton, \$1,793; A. F. Barnes, London, \$4,430; G. Barnett, Edmonton, \$5,716; E. W. Barnstead, Halifax, \$5,058; C. H. Barr, Verdun, \$14,655; G. W. Barrett, Ottawa, \$1,579; R. H. Barrett, Charlottetown, \$4,719; O. R. Bartlett, Windsor, Ont., \$1,627.50; F. J. Barton, New Waterford, \$1,001.50; A. F. Bastedo, Bracebridge, \$2,585.65; H. R. Bateman, Toronto, \$5,144; L. A. Batson, Otterville, \$1,275; C. R. Baxter, Moncton, \$1,522; J. S. Baxter, Vancouver, \$1,158; L. M. Baxter, Halifax, \$3,589; W. W. Baxter, Hamilton, \$1,989; M. Bay, Calgary, \$2,413; A. H. Bayne, Vancouver, \$3,592; A. M. Bayne, Norwich, \$2,705; H. C. Bayne, Sarnia, \$1,884; R. J. B. Bayne, Sarnia, \$6,695; P. I. Bayoff, Meadow Lake, \$4,178; A. W. Bazerman, Montreal, \$3,469; H. N. Beach, Ottawa, \$1,503; B. B. Beaton, Whitby, \$4,549; G. A. Beattie, Ottawa, \$1,482; J. P. Beattie, Winnipeg, \$5,159; P. A. Beattie, Toronto, \$3,910; W. B. Beattie, Ottawa, \$1,369; F. O. Beatty, Stratford, \$1,390; P. E. Beaudet, Cartierville, \$3,642; J. Beaudry, Cowansville, \$6,597; R. Beaudry, Three Rivers, \$2,276; E. Beaulieu, Quebec, \$2,579; G. Beaulieu, Beauharnois, \$4,549; J. A. Beaulieu, St. Remi de Napierville, \$1,915; L. Beaumont, Quebec, \$2,947; M. C. G. Bebebe, Owen Sound, \$1,192; C. L. Beck, Kitchener, \$1,741; I. H. Beckman, Winnipeg, \$2,120; C. J. W. Beckwith, Halifax, \$1,090; W. Bedell, Owen Sound, \$4,143; C. H. Beer, Charlottetown, \$2,347; G. G. Beesley, Moose Jaw, \$11,185; M. Begin, Granby, \$7,923; R. Begin, Sherbrooke, \$6,666; J. P. Belair, Montreal, \$1,297; A. H. Beland, Montreal, \$4,155; G. Beland, Montreal, \$3,973; R. Beland, Montreal, \$2,237; G. Belanger, Val d'Or, \$1,487; L. Belanger, Montreal, \$1,658; R. Belanger, Montreal, \$8,930; T. N. Belden, Winnipeg, \$5,423; W. A. Belden, Winnipeg, \$12,762; G. L. Bell, Sioux Lookout, \$1,066; G. W. Bell, Paris, \$1,037; J. A. M. Bell, Fredericton, \$3,994.65; J. W. Bell, Jr., Hamilton, \$3,347; R. B. Bell, Montreal, \$2,017; R. Bellemare, Three Rivers, \$2,146; C. C. Belyea, Kitchener, \$2,011.35; I. Ben-Ezra, Windsor, Ont., \$3,807; M. P. Benzer, Port Arthur, \$7,138; A. Benjamin, Montreal, \$1,232; M. F. Bennett, Winnipeg, \$3,364; S. Z. Bennett, Salmon Arm, \$1,089.25; A. E. Benson, Essex, \$2,541.75; C. Benson, Essex, \$4,455; H. G. Benson, Montreal, \$1,544; J. M. Benson, Winnipeg, \$2,951; F. F. Bent, Oxford, \$3,173; J. M. Bergman, Toronto, \$1,815; J. M. Bernatchez, Montmagny, \$1,748; F. Bernbaum, Saskatoon, \$5,963; A. Bernier, Asbestos, \$1,493; A. Bernier, Farnham, \$1,772; R. Bernier, Verdun, \$10,331; S. H. Bernstein, Montreal, \$1,013; J. O. Berry, Chatham, Ont., \$2,016; K. Berry, London, \$1,973; O. H. Bertrand, Calgary, \$2,387; K. C. Berwick, Montreal, \$4,759; J. H. Best, Winnipeg, \$2,182.55; A. Bickford, Port Arthur, \$2,656.50; J. T. Biehn, Sarnia, \$1,840.50; J. A. Bigelow, Toronto, \$7,764; B. A. Biggs, Plin Plon, \$8,125; M. R. Billings, Cayuga, \$2,282; C. T. Billingsley, Vancouver, \$1,267; F. B. Bingham, Pilot Mound, \$1,592; R. H. Bingham, Moncton, \$10,105; S. R. Bird, Winnipeg, \$7,210; H. P. Bishop, Haliburton, \$9,788; R. B. Bishop, Kingston, \$4,234; G. W. C. Bisset, Victoria, \$1,682; C. Bissonnet, Montreal, \$6,579; D. Black, Winnipeg, \$2,801; G. N. Black, Port Colborne, \$2,876.75; H. F. B. Black, Toronto, \$13,317; H. W. Black, Sydney, \$3,132; J. E. Black, Vancouver, \$1,181; R. Black, Winnipeg, \$3,183; S. C. Black, Halifax, \$2,545; W. E. Black, Toronto, \$1,315; W. X. Blackburn, Port William, \$13,557; R. V. Blackmore, Charesholm, \$3,365; R. S. Blackstock, Toronto, \$2,111; B. A. Blackwell, Timmins, \$1,036.25; R. W. Blackwell, Kincairdine, \$2,124; A. M. Blair, Fergus, \$4,699; W. M. Blair, Regina, \$2,891; G. A. Blanchard, Hamilton, \$4,722; J. E. Blanchard, Charlottetown, \$3,915; M. Blanchet, Rimouski, \$3,158; M. H. Blandin, Toronto, \$5,944; R. Blaquiere, Edmonton, \$4,798; F. A. Blatchford, Port William, \$1,786; J. A. Bleakley, Winnipeg, \$2,549; T. W. Bleakley, Dimsore, \$2,140; T. F. Blight, Winnipeg, \$3,120; W. C. Bliss, Prince Albert, \$1,308.50; A. Bloom, Winnipeg, \$3,816; L. Bloom,

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—Continued

Vote 639—Continued

Vancouver, \$12,094; W. M. Bloom, Winnipeg, \$2,010; R. D. Blott, Dunnville, \$1,662.75; E. Blouin, Quebec, \$4,133; A. C. Blue, Moose Jaw, \$2,363; J. Blumes, Vancouver, \$9,198; D. Boisclair, Montreal, \$2,214; P. Boissonnault, Thetford Mines, \$3,490; P. H. Boisvert, Sherbrooke, \$1,340; C. O. Bond, Galt, \$4,291; J. Boness, Montreal, \$1,953; G. Bonin, Montreal, \$3,227; B. S. Bookhalter, Regina, \$16,886; H. Bookhalter, Regina, \$1,395; J. G. Booth, Toronto, \$1,360; M. L. Booth, Wallaceburg, \$1,906.25; A. J. Boothman, Vancouver, \$5,278; D. Bordeleau, Montreal, \$1,186; H. A. Borden, Preston, \$1,341.30; S. M. Borden, Winnipeg, \$3,843; A. M. Borrowman, Sarnia, \$3,484.75; D. M. Botting, Norwood, \$7,469; G. Boudreau, Sherbrooke, \$6,911; Y. C. Boudreau, St. Jerome, \$1,478; J. A. Boudrias, Montreal, \$3,602.75; J. C. Bouillon, Montreal, \$4,326; G. Boulet, Limoulin, \$3,338; A. Bourbonnais, Montreal, \$1,870; E. Bourdon, Quebec, \$2,289; E. M. Bourgeois, Moncton, \$10,542; W. Bourgie, Montreal, \$1,946; E. T. Bourke, Montreal, \$2,152; C. C. Bourne, Montreal, \$1,203; T. H. Bourque, Nelson, \$4,011; L. Bouthilier, St. Hyacinthe, \$7,425; L. P. Boutin, Montreal, \$2,485; A. W. Bowles, New Westminster, \$1,207; W. H. Bowles, Orangeville, \$1,669; B. Bowman, Hamilton, \$1,342; F. T. Bowness, Kensington, \$4,422; E. M. Box, Ottawa, \$6,680; H. A. Box, Toronto, \$1,237; J. H. Box, Amprior, \$2,134.06; H. A. Boyer, Desoronto, \$1,401.30; A. W. Boyd, Kirkland Lake, \$7,075; C. T. Boyd, Gladstone, \$3,022; D. M. Boyd, Morris, \$5,143; J. A. Boyd, Stratford, \$8,438; J. W. Boyd, Kitchener, \$2,267; S. H. Boyd, Oakville, \$1,418; W. E. Boyd, Espanola, \$7,378; G. Boyer, Montreal, \$2,451; L. Boyer, Montreal, \$4,102; E. R. Boyle, St. Catharines, \$1,811; W. H. Boyles, Montreal, \$4,540; R. Braehman, Regina, \$10,087; G. H. Braden, Hamilton, \$2,963; L. R. Braden, Ottawa, \$5,437; R. A. Bradford, Toronto, \$1,612; A. O. Bradley, Wellington, \$2,539; H. M. Bradley, Leamington, \$1,146; J. W. Bradley, Virden, \$4,487; R. W. Bradley, Windsor, Ont., \$2,880; W. F. Bradley, Parry Sound, \$3,861; C. E. Bradshaw, Nelson, \$1,042; W. C. Bradshaw, Trail, \$1,626; E. J. Bramah, Penetanguishene, \$1,029; D. J. Brass, Yorkton, \$2,624; M. Brassard, Gaspe, \$6,973; J. Brault, St. Lambert, \$5,858; J. E. Braund, Toronto, \$2,715; S. Braund, Peterborough, \$2,022; G. H. Bray, Morden, \$2,715; G. F. Brebber, Nanaimo, \$2,938; G. R. Brebber, Nanaimo, \$2,708; A. Breen, Vancouver, \$4,789; M. A. Bregman, Winnipeg, \$2,030; R. C. Bregman, Toronto, \$1,109; H. Brennan, Montreal, \$1,014; R. O. Brett, Regina, \$1,025; W. A. Brett, Cobourg, \$2,101; T. E. Briant, Welland, \$2,248; E. Briault, Montreal, \$2,234; C. D. Bricker, Grenfell, \$3,947; J. A. Brien, Montreal, \$2,779; R. Brien, Rigaud, \$1,092; J. A. Briere, Montreal, \$6,434; G. N. Briggs, Verdun, \$3,511; T. A. Briggs, Courtenay, \$2,319.50; A. A. Brightman, Toronto, \$2,873; I. T. Brill, Timmins, \$5,359; J. K. Brimacombe, Weyburn, \$3,648; F. Britton, Brantford, \$1,512; G. P. Britton, Guelph, \$2,435; R. T. Broadworth, Toronto, \$6,429; B. W. Brock, Montreal, \$1,162; J. F. Brock, Oshawa, \$5,281; J. V. Broderick, Cornwall, \$2,573; W. P. Broderick, Wirral, \$1,941; L. J. Brohman, Guelph, \$3,547; S. W. Bromley, North Bay, \$3,521.33; M. Brook, Beausjour, \$1,188; A. F. Brookes, Toronto, \$1,955; L. K. Brooks, Calgary, \$1,539; J. C. W. Broom, Kingston, \$4,051; C. Brossard, Montreal, \$1,604; J. R. Brossard, Montreal, \$5,493; A. C. Brotman, Winnipeg, \$14,244; H. Brouillet, Montreal, \$3,744; A. C. Brown, London, \$2,575; D. Brown, Winnipeg, \$2,068; G. H. Brown, Edmonton, \$7,971; H. R. Brown, Montreal, \$4,988; H. T. Brown, Montreal, \$1,002; J. A. Brown, Regina, \$1,410; J. F. Brown, Winnipeg, \$17,372; J. O. Brown, Winnipeg, \$4,601; J. P. Brown, Oxbow, \$1,602.50; Reuben Brown, Toronto, \$2,524; Robt. Brown, Toronto, \$6,216; R. H. Brown, Sudbury, \$1,210; R. N. G. Brown, Assiniboia, \$3,896; R. P. Brown, Gladstone, \$1,000; S. A. Brown, Windsor, Ont., \$2,907; W. G. Brown, Vancouver, \$4,556; C. T. Browne, Dartmouth, \$9,239; D. F. Brownlee, Powassan, \$7,794; H. G. Brownlee, Grimsby, \$1,490; T. I. Brownlee, Russell, Man., \$1,198; G. E. Bruce, Swan River, \$1,018; H. L. Bruce, Toronto, \$1,690; W. G. Bruce, Kincairdine, \$1,846; G. L. Bruchesi, Hull, \$2,522; R. B. Brummitt, Smithers, \$1,624; C. E. Brunet, Montreal, \$3,297; P. D. Brunet, Timmins, \$6,651; J. F. Brunton, Hamilton, \$2,301; L. B. Brunton, Sarnia, \$1,192; W. H. Bryant, Westmont, \$5,018; W. Bryce, Victoria, \$3,444; A. J. Buchanan, Acton, \$5,633; N. D. Buchanan, Peterborough, \$3,117.50; W. M. Buchanan, North Sydney, \$13,019; J. W. Bucher, Guelph, \$10,672; A. K. Buckwold, Vancouver, \$10,458; L. L. Buffett, Glace Bay, \$12,013; E. Buisson, Three Rivers, \$3,182; A. W. Burbank, Montreal, \$1,125; E. C. Burbank, Montreal, \$1,670; G. W. Burgman, Kirkland Lake, \$1,310; R. W. Burgman, Blairmore, \$8,000; J. A. Burke, Sydney, \$2,501; F. L. Burns, Montreal, \$1,249; E. S. Burrows, Guelph, \$2,063; J. H. Burrows, St. Catharines, \$5,610; J. A. Bursten, Winnipeg, \$4,859; T. E. Burton, Lennoxville, \$8,415; G. B. Burwell, Renfrew, \$1,435.55; W. C. Bushell, Montreal, \$1,093; E. C. Butcher, Port Colborne, \$2,075; W. J. Butcher, Uxbridge, \$3,085; F. Butler, Toronto, \$7,251; J. D. Butler, Princeton, \$2,360; R. F. Butler, New Westminster, \$5,655; R. R. Butler, Toronto, \$2,355; T. E. C. Butler, Toronto, \$1,546; G. A. Buttery, Swift Current, \$4,054.

G. A. Calbeck, Dunnville, \$1,285; L. W. Caldbick, Winnipeg, \$2,352; I. F. Calder, Brockville, \$7,493; H. L. Caldwell, Calgary, \$5,213; L. A. Caldwell, Cornwall, \$1,632.25; W. P. Calhoun, Edmonton, \$5,386; V. C. Calkin, New Glasgow, \$5,716; L. M. Calbeck, Summerside, \$7,143; A. D. Callum, Calgary, \$2,302; J. D. Calvert, Victoria, \$8,378; A. Cameron, Montreal, \$2,041; G. J. Cameron, Kamloops, \$1,579.65; G. J. Cameron, Cornwall, \$1,223.75; J. R. Cameron, Musquodoboit, \$1,902.45; L. Cameron, Antigonish, \$2,961; R. B. Cameron, Edmonton, \$10,494; R. F. Cameron, Truro, \$1,627; W. J. Cameron, Palmerston, \$3,099; W. K. Cameron, Weston, \$1,128.05; A. H. Campbell, Vancouver, \$6,770; D. D. Campbell, Paisley, \$2,343; J. M. Campbell, Chatham, \$7,808; L. A. Campbell, Mission City, \$5,265; R. B. Campbell, Lunenburg, \$6,149; R. H. Campbell, Natal, \$4,017; T. D. Campbell, Kingsville, \$1,789; W. E. Campbell, Winnipeg, \$1,157; W. J. Campbell, Victoria, \$5,721; H. O. Canniff, Provost, \$4,050; F. W. Canning, Toronto, \$1,062; O. W. Canning, Toronto, \$1,404; B. B. Cantor, Winnipeg, \$2,672; A. C. Carbert, Elmira, \$1,652.50; C. H. Carley, Llewellyn, \$8,411; J. B. Carmichael, Edmonton, \$4,050; N. C. Carmichael, Winnipeg, \$1,840; J. A. Carney, Montreal, \$1,466.85; S. Caron, Mastai, \$2,756; T. A. Carpenter, Weston, \$1,031.65; L. Carpentier, Montreal, \$5,470; E. A. Carr, Harrow, \$2,247; J. P. Carrier, Lewis, \$2,517; J. A. Carriss, Prince Albert, \$1,967; J. Carrol,

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—*Continued*Vote 639—*Continued*

Hamilton, \$1,925; J. J. Carroll, Antigonish, \$1,360.45; L. H. Carroll, Haliburton, \$1,059.65; E. T. Carrothers, Brandon, \$6,179; J. E. Carson, Lethbridge, \$8,660; J. R. Carson, Montreal, \$2,487; L. G. Carson, Winnipeg, \$5,992; N. R. Carter, Ladner, \$2,246; J. K. Carver, Montreal, \$21,508; C. F. Casgrain, Montreal, \$3,000; F. F. Casper, Peace River, \$1,231.50; K. B. Casselman, Vancouver, \$1,903; E. Cassidy, Montreal, \$1,668; R. A. Casson, Truro, \$2,674; J. H. Caulfield, Ayr, \$2,828; M. H. Cavanaugh, Saint John, \$1,087; W. D. Cavanagh, Toronto, \$4,707; A. Caza, St. Jean, \$1,610; J. E. Caza, Huntingdon, \$3,131; O. E. Caza, Valleyfield, \$1,065; B. S. Chadwick, Toronto, \$1,061; I. E. Chalifoux, Montreal, \$4,053; J. G. Chalmers, Toronto, \$1,435; J. L. Chalmers, Toronto, \$10,006; R. H. Chalmers, Fredericton, \$1,355; P. Chaloult, Quebec, \$1,715; J. M. Chamard, Montreal, \$10,229; A. L. Chambers, Prince George, \$1,103; A. W. Chambers, Ottawa, \$1,597; H. W. Chambers, Niagara Falls, \$2,194; J. A. Chambers, New Westminster, \$1,746; J. H. D. Champagne, Montreal, \$4,102; R. H. Chant, Foam Lake, \$4,913; M. A. Chantler, New Toronto, \$5,893; R. Chapdelaine, Montreal, \$2,740; G. K. Chapman, Port Erie, \$3,064; H. L. Chapman, Port Arthur, \$1,460; G. Chapnick, Toronto, \$2,781.34; W. D. Chapple, Toronto, \$4,917; B. Charbonneau, Rawdon, \$2,466; R. Charette, Montreal, \$6,468; G. Charland, Montreal, \$13,399.50; J. Charland, Ville St. Laurent, \$5,723; W. E. Charland, Verdun, \$23,357; B. J. Charles, Calgary, \$3,170; L. Charpentier, Drummondville, \$1,703.80; W. F. Charteris, Chatham, Ont., \$2,278.90; J. Chartier, Montreal, \$1,071; J. H. Chatel, Montreal, \$4,327; H. Chatillon, Nicolet, \$1,260; A. Chausse, Montreal, \$4,195; E. Chausse, Verdun, \$1,182; M. M. Chechik, Vancouver, \$1,169; D. A. Cheetham, Owen Sound, \$5,715; A. E. Chegwin, Moose Jaw, \$4,872; H. L. Cheney, Ottawa, \$10,323; P. J. Cheney, Victoria, \$5,571; N. Chernen, Kenora, \$2,825; S. Chérin, Glace Bay, \$9,800; A. Chevrier, Montreal, \$1,926; R. Chiasson, Cheticamp, \$2,828; W. H. Chinneck, Edmonton, \$5,158; L. S. Chipperfield, New Westminster, \$1,180; D. N. Chisholm, Port Hawkesbury, \$1,935; G. W. Chisholm, Victoria, \$4,961; M. J. Chisholm, New Waterford, \$1,783.95; R. Cholette, Montreal, \$12,770; R. V. Cholette, Montreal, \$11,654; M. Chopin, Marieville, \$1,590; R. Choquette, Chicoutimi, \$3,665; J. Chouinard, Roberval, \$1,689; M. Chretien, Shawinigan Falls, \$2,976.05; H. F. Christie, Winnipeg, \$2,865; J. A. Christie, Norwood, \$4,315; P. S. Christie, Halifax, \$1,129; R. P. Christie, Courtenay, \$8,308; R. S. Christie, Winnipeg, \$8,709; W. L. Christie, Toronto, \$1,191; C. L. Church, Knowlton, \$1,162; A. H. Churchill, Barrington Passage, \$3,510; L. P. Churchill, Shelburne, \$1,254.20; S. H. Churchill, Winnipeg, \$4,560; M. Claener, Sydney, \$8,232; A. Clairmont, Valleyfield, \$1,133; B. B. Claman, Winnipeg, \$8,652; C. M. Clare, Winnipeg, \$1,355.50; A. J. Clark, Weyburn, \$1,887; A. M. Clark, Kingston, \$1,052; E. H. Clark, Minnedosa, Man., \$6,464; H. E. Clark, Summerside, \$5,749; J. B. Clark, Aylmer, Ont., \$1,427; J. R. Clark, Peterborough, \$2,515.90; R. K. Clark, Toronto, \$1,693; R. M. Clark, Hamilton, \$15,444.54; W. D. Clark, Hamilton, \$4,342; W. L. Clark, Conquest, \$5,438; W. R. Clark, Welland, \$19,683; A. E. Clarke, Toronto, \$2,000; A. E. Clarke, Eburne, \$2,603; G. F. Clarke, Woodstock, N.B., \$5,102; H. Clarke, Brighton, \$1,112.25; H. J. Clarke, Vermilion, \$3,040; J. M. Clarke, Belleville, \$4,659; M. J. Clarke, Belleville, \$2,503; P. M. Clarke, St. Stephen, \$15,057; J. W. Clay, Calgary, \$1,139; C. J. Clayton, Victoria, \$1,887; R. L. Clayton, London, \$1,696; F. S. Cleall, Edmonton, \$10,514; P. Cleave, Neepawa, \$6,397; D. C. Clee, Toronto, \$11,679; R. W. Clements, Watrous, \$9,166; A. Clermont, Edmonton, \$4,658; C. C. Clermont, Regina, \$1,222; E. T. Cleveland, Montreal, \$9,095; H. R. Cleveland, Montreal, \$11,052; C. D. Clough, Inverness, \$4,939; I. P. Cloutier, Notre Dame du Lac, \$2,666; J. W. Coates, Bradford, \$1,884; W. O. Coates, Amherst, \$1,494.15; H. C. Cobban, Paris, \$7,053; C. I. Coburn, Port Colborne, \$3,665; G. Coburn, Nipawin, \$3,890; W. J. Cochrane, Victoria, \$2,818; L. E. Cogswell, Berwick, \$1,442.60; A. Cohen, Kamsack, \$2,048.30; A. Cohen, Glace Bay, \$6,547; J. H. Cohen, Winnipeg, \$6,705; R. H. Colbourne, Vancouver, \$1,395; J. M. Cole, Windsor, Ont., \$1,074.35; J. U. Coleman, Duncan, \$2,471.53; W. H. Coleman, Leaside, \$6,273; C. R. Collard, Oshawa, \$8,840; A. Collins, Toronto, \$3,356; C. C. Collins, Toronto, \$2,987.10; W. C. G. Collins, Ottawa, \$7,711; F. S. Colman, Vernon, \$1,616; A. Comeau, Montreal, \$2,022; J. E. Comeau, Weymouth, \$2,015; J. F. Comeau, Weymouth, \$3,460; J. S. Common, Montreal, \$1,455; J. A. Comtois, Montreal, \$2,878; J. H. Conboy, Toronto, \$1,470; J. F. Condon, Picton, \$10,103; W. A. Cone, Montreal, \$8,699.50; L. J. Conn, Wolsley, \$4,484; R. W. Conn, New Westminster, \$4,339.97; J. L. Connell, Prince Albert, \$4,938; W. F. Connell, Kingston, \$1,975; C. Contant, St. Jerome, \$2,927; A. F. Cook, Kipling, \$1,965; A. I. Cook, Windsor, Ont., \$3,371; N. C. Cook, Victoria, \$4,350; A. B. Cooke, Lloydminster, \$1,504; A. R. Cooke, Kingston, \$6,857.44; P. C. Cooke, Vancouver, \$3,417; J. F. Cooney, Woodstock, Ont., \$2,993; D. S. Coons, Hamilton, \$3,163; K. M. Coons, Gravelbourg, \$4,186; A. F. Cooper, Toronto, \$1,488; E. A. Cooper, Asbestos, \$1,013.70; F. B. Cooper, Moose Jaw, \$3,546; A. M. Coote, London, \$1,821; G. W. Cope, Oliver, \$1,304.50; R. A. Copp, Ottawa, \$2,434; D. L. Coppel, Windsor, \$11,606; S. H. Corbin, Calgary, \$1,765; F. M. Corbett, Victoria, \$2,242.50; P. H. Corcoran, Limoulu, \$2,995; G. N. Cormack, Fort St. John, \$2,270.95; H. A. Corman, Winnipeg, \$10,558; S. Corman, Vancouver, \$2,770; A. J. Cormier, Moncton, \$7,076; G. A. Cormier, Moncton, \$8,246; J. W. Cormier, Amherst, \$6,491; M. Cornish, Toronto, \$4,779; J. E. Corrigan, Charlottetown, \$9,536; E. J. Corsini, Hamilton, \$3,842; P. G. Costigan, Banff, \$1,013.80; A. Cote, Montreal, \$1,351; E. Cote, Montreal, \$2,436; P. A. Cote, Ottawa, \$1,883; W. A. Côtter, Saskatoon, \$3,771; A. H. Cottick, Norwood, \$1,915; A. J. Coughlan, Saint John, \$5,435; S. K. Coughle, Saint John, \$9,495; F. E. Coulter, Toronto, \$8,344; J. G. Countryman, Hamilton, \$1,144; J. Coupal, Montreal, \$2,900.25; J. T. Coupal, Ottawa, \$1,299; H. L. Coursier, Vernon, \$3,771; E. J. Courville, Cornwall, \$8,634; L. Coutu, Verdun, \$4,936; R. Coutu, Three Rivers, \$1,992; A. Couture, Ottawa, \$1,303.75; G. A. Cowan, Hespeler, \$5,949; L. Cowan, Regina, \$1,406; H. H. Cowen, Exeter, \$3,623; R. E. Cox, Oshawa, \$1,388; J. T. Coyne, Toronto, \$1,886; T. K. Cragg, New Westminster, \$8,618; C. H. Craig, Amherst, \$1,294; G. H. Craig, Belleville, \$5,290; J. J. Craig, Peterborough, \$1,034.50; N. M. Craig, Fergus, \$2,009.40; L. G. Craigie, Moose Jaw, \$8,052;

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—Continued

Vote 639—Continued

D. J. M. Crawford, Trail, \$2,523.50; E. H. Crawford, Victoria, \$1,805; J. C. A. Crawford, Haileybury, \$5,268; G. I. Creasy, Vancouver, \$3,992; J. C. Creasy, Tisdale, \$1,926.50; A. Crepeau, Montreal, \$4,004; A. L. Crewson, Cornwall, \$1,890; J. R. Crockett, Vancouver, \$1,848; F. Croft, Kitchener, \$1,785; L. H. Croft, Chester, \$5,698; H. A. Croll, Souris, \$2,007; G. S. Cronk, Belleville, \$3,578; H. S. Crosby, Halifax, \$7,050; R. C. Crosby, Dartmouth, \$6,369; E. M. Crouch, Peterborough, \$1,824; A. B. Crowe, Annapolis Royal, \$3,401; V. D. Crowe, Truro, \$6,820; S. E. Crowhurst, Vancouver, \$1,146; L. L. Crowley, Windsor, \$13,150; A. H. Crowson, Ottawa, \$1,261; A. L. Crozier, North Battleford, \$3,292; G. H. Crutchfield, Shawinigan Falls, \$2,299; R. W. Culver, Calgary, \$3,794; J. A. Cumner, Woodstock, Ont., \$5,078; W. T. Cumming, Desbarats, \$1,512; G. Cummings, London, \$4,358; H. A. Cummings, Kirkland Lake, \$5,438; J. C. Cummings, Ottawa, \$7,340; R. G. Cummings, London, \$1,204; A. L. Cunningham, New Germany, \$1,202.20; R. W. Cunningham, Windsor, \$1,929; W. H. Cunningham, St. Catharines, \$4,294.60; F. K. Currie, New Westminster, \$1,603; W. J. Curry, Vancouver, \$1,611; D. L. Curtis, Lindsay, \$4,412; G. Cyr, Thetford Mines, \$1,054.

A. F. Dales, Ansonville, \$2,318; L. W. Dales, Newmarket, \$1,516.80; M. G. Dales, Tweed, \$1,221.25; R. Dalgleish, Sydney, \$7,574; A. P. Daly, Radisson, \$2,740; W. Dalzell, Portage la Prairie, \$1,700; H. Dansereau, Montreal, \$2,863; E. M. Danziger, Winnipeg, \$7,886; G. C. Darts, Vancouver, \$1,311; A. G. Davidson, London, \$3,653; D. R. Davies, Oshawa, \$3,032; J. A. Davies, Windsor, Ont., \$3,119.60; J. P. Davies, Huntsville, \$4,265.45; J. W. Davies, Sherbrooke, N.S., \$3,752; O. J. Davies, Meaford, \$1,157; L. Davis, Toronto, \$7,548; R. N. Davis, Hamilton, \$6,118; W. G. Davis, Toronto, \$1,381; C. L. Davison, Melville, \$5,301; D. M. Davison, Guelph, \$1,408; G. R. Davison, Edmonton, \$2,069; L. R. Davison, Toronto, \$1,495; W. C. Davey, Morrisburg, \$2,836; C. S. Dawe, Vancouver, \$8,728; F. E. Dawe, St. Catharines, \$1,992; W. G. Dawson, Halifax, \$5,005; J. R. Day, Penticton, \$4,169; L. A. Day, West Summerland, \$4,481; W. B. Daynard, Carman, \$3,715; M. A. Deagle, Winnipeg, \$5,793; H. R. Dean, Sussex, \$9,583; J. A. Dean, Kenora, \$6,353; F. M. Deans, Oakville, \$2,034; J. M. Deans, Windsor, Ont., \$1,294; R. Debieu, Ste. Rose, \$1,707; A. J. Decarie, Montreal, \$4,233; G. E. Decker, Edmonton, \$7,746; R. S. Decker, Edmonton, \$2,553; A. A. Deegan, Edmonton, \$1,891; A. De Grandmont, Shawinigan Falls, \$1,072; C. De Grandmont, Montreal, \$7,082; G. A. Delagrè, Orillia, \$1,628; J. R. Delahay, Ottawa, \$1,160; W. E. Delaney, Quebec, \$4,695; G. Demers, Montreal, \$1,697; J. Demers, Montreal, \$1,759; F. D. Dempster, Toronto, \$1,626; K. A. Denholm, Parry Sound, \$1,082.25; A. Deniger, Verdun, \$2,519; H. Dennis, Toronto, \$9,076; H. Denoncourt, Three Rivers, \$1,197; L. P. Densmore, Bathurst, \$6,065.50; C. S. Dent, Vancouver, \$3,615; R. J. Dent, Vancouver, \$4,154; W. Derkson, Spirit-River, \$3,396; Y. Desautels, Quebec, \$2,190; J. A. Desbiens, Port Alfred, \$2,052; J. A. Deschenes, Lachine, \$1,729.50; J. Desjardins, Montreal, \$1,758; J. L. Desjardins, Trois Pistoles, \$1,391; J. L. Desjardins, Ste. Therese de Elainville, \$1,831; R. Desjardins, Belletre, \$11,162.50; L. Deslauriers, St. Hyacinthe, \$1,493; F. J. Desmond, Moncton, \$5,222; P. Desrosiers, Montreal, \$8,427; R. L. Desrosiers, Sudbury, \$2,985; C. A. Detlor, Whitby, \$1,832; C. J. Devine, Beaverton, \$1,251; E. W. Devine, Orillia, \$7,470; W. P. Devins, Toronto, \$1,411; J. C. Devitt, Bowmanville, \$5,324; W. F. Dewar, Toronto, \$2,663; L. D. Dewbrook, Toronto, \$1,336; G. M. Dawis, Halifax, \$9,948; C. E. A. Dewitt, Wolfville, \$1,843.50; G. E. H. Dewitt, Regina, \$1,467; C. R. Dexter, North Head, \$1,583; E. D. Dickie, Digby, \$4,993.40; J. K. M. Dickie, Ottawa, \$10,981.85; R. E. Dicks, Dauphin, \$1,313; H. J. Dickson, St. Thomas, \$1,146; J. H. Dickson, Kilarney, \$4,239; R. E. Dickson, Saskatoon, \$6,726; S. R. Dickson, Brandon, \$4,298; R. B. Dier, Nanaimo, \$3,821.50; J. A. Dietrich, Toronto, \$2,157; R. W. Digby, Brantford, \$4,144.70; J. H. Digout, St. Peters, \$1,090.90; J. E. Dillane, Powassan, \$1,106.25; K. K. Dimock, Windsor, N.S., \$7,125; A. A. Diner, Vancouver, \$2,291; N. F. Dinning, Sherbrooke, \$2,324; A. R. Dinniwell, Hamilton, \$9,929; R. A. Dinniwell, St. George, \$1,576; R. E. Dinniwell, Bowmanville, \$6,036; W. A. Dinniwell, Harrison, \$1,473; G. W. H. Dinsmore, St. George, N.B., \$9,730; A. Dion, Quebec, \$3,299; O. Dionne, Magog, \$1,449; C. C. Dixon, Regina, \$5,446; E. R. Dixon, Walkerton, \$5,387; W. H. Dixon, Regina, \$2,219; G. K. Doan, Toronto, \$4,074; H. E. Dobbie, Cornwall, \$4,118; A. Dobbins, Vancouver, \$5,610; J. W. Dobson, Halifax, \$2,053; R. G. Docks, Shawville, \$4,923; F. E. Dods, Red Deer, \$5,350; L. R. Dods, Edmonton, \$1,552; R. G. Dodds, Chesterville, \$1,876; M. J. Dohan, Victoria, \$4,969; W. J. Dolson, Toronto, \$2,007; H. J. Dombrowski, Port Alberni, \$2,099; S. K. Donald, Moncton, \$1,576.50; N. Doner, Kirkland Lake, \$1,922; K. P. Donnelly, Vancouver, \$1,319; A. T. Donohue, Montreal, \$1,250; S. Doran, Brandon, \$3,335; E. G. Dore, Hamilton, \$12,375; E. S. Dorion, Montreal, \$4,532; W. E. Dorsey, Cochrane, \$5,271; J. H. Dougall, Saskatoon, \$1,010; F. C. Dougan, Charlottetown, \$5,737; N. K. Douglas, Owen Sound, \$4,086; J. P. Dowd, Moncton, \$6,669.50; H. A. Dowler, Empress, \$1,548; C. C. Down, Port Dalhousie, \$4,958; F. N. Downe, Sudbury, \$13,259; A. Downey, Calgary, \$7,945; A. S. Doyle, Vancouver, \$1,847; F. Doyon, La Sarre, \$1,831; O. M. Drouillard, Chatham, \$1,041; J. A. Dube Rimouski, \$2,659; L. P. Dube, Quebec, \$4,435; V. A. Dube, Montreal, \$3,035; E. V. Dubiskey, Preeceville, \$11,157.99; J. M. Duckett, Joliette, \$5,096; C. A. Dudgeon, Port Credit, \$5,748; G. A. Duff, Port Arthur, \$1,368.50; L. I. Duffy, Charlottetown, \$8,248; R. Dufresne, Verdun, \$2,492; P. L. Dugal, Drummondville, \$1,119; C. G. Duke, Camrose, \$9,261; R. A. Dumais, Lachine, \$3,559; C. Dumensil, Waterloo, \$1,729; G. Dumont, Buckingham, \$4,336; M. A. Dumont, Vancouver, \$1,256; J. W. Dunbar, Camrose, \$7,794; D. W. Duncan, Petrolia, \$6,558; H. D. Duncan, Calgary, \$3,798; R. M. Duncan, Calgary, \$6,526; W. M. Duncan, Calgary, \$1,160; C. Duncanson, St. Thomas, \$9,474; C. H. Dundass, Montreal, \$5,684; A. A. Dunlop, Halifax, \$2,076; A. S. Dunn, Orillia, \$2,480; F. H. Dunnatt, Brighton, \$5,737; R. J. Dunsmore, Winnipeg, \$9,140; M. Dunsworth, Edmonton, \$3,941; R. Dupont, Kapuskasing, \$7,817; G. Dupras, Montreal, \$2,276; J. Dupuis, Montreal, \$2,187; C. A. Durand, Montreal, \$2,699; W. L. Durant, Brockville, \$4,728; J. Durran, Galt, \$2,751; J. A. Dussault, Montreal, \$3,960; E. M. Dutton, Dryden, \$8,269;

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—Continued

Vote 639—Continued

E. Duval, Chambly, \$1,356; J. R. Duxbury, Halifax, \$1,076; F. W. Dyer, Vancouver, \$2,753; M. L. Dymont, Toronto, \$1,237.

J. A. Eagan, Toronto, \$2,407; L. J. Easter, Dundas, \$2,791; W. I. Easton, Selkirk, \$1,395.50; B. J. Eastwood, Edmonton, \$8,241; C. E. Eastwood, Edmonton, \$3,522; D. C. Eaton, Halifax, \$8,809; L. Eaton, Wolfville, \$1,688; R. B. Eaton, Sackville, \$1,240.75; E. S. Eckel, Waterloo, \$3,426; H. W. Eckel, Toronto, \$6,619; R. S. Edmison, Montreal, \$7,770; J. R. Edmunds, Montreal, \$7,999; A. H. Edwards, Montreal, \$1,461; P. Edwards, Montreal, \$1,044; C. J. Egan, Red Rock, \$1,994; J. S. Egan, Toronto, \$1,284; G. G. Elder, Medicine Hat, \$2,637.10; J. Elder, Vancouver, \$1,587; A. Elliott, Toronto, \$1,305; E. V. Elliott, Galt, \$2,945; G. A. Elliott, Brantford, \$1,569; J. M. Elliott, Quebec, \$1,390; O. A. Elliott, Toronto, \$1,476; W. S. Elliott, Beardmore, \$1,290; C. W. Ellis, Bradford, \$1,232; E. Ellison, Vancouver, \$1,462; J. G. Elsey, Winnipeg, \$3,378; A. R. Elvidge, Montreal, \$10,270; N. L. Elvin, Winnipeg, \$1,148.50; H. Emanuele, Pentticon, \$1,294.50; F. J. Emmett, Athabaska, \$3,965; R. H. Empson, Belleville, \$3,839; L. E. English, Kamloops, \$2,237; F. L. Epp, Vancouver, \$1,232; K. Epstein, Eston, \$1,635; L. Epstein, Montreal, \$8,602; R. A. Erickson, Barrie, \$1,001; M. H. Erlich, Montreal, \$1,973; A. H. Ervin, Truro, \$1,451; J. C. Ethier, Montreal, \$2,720; G. C. Evans, Calgary, \$2,153; H. S. Evans, Brandon, \$2,916.50; J. N. Evans, Orangeville, \$2,746; L. W. Evans, Creighton Mines, \$1,159; H. S. Everett, St. Stephen, \$2,448.25; W. Ewart, Akona, \$1,943; E. H. Ewing, Toronto, \$1,604.

J. Fabien, Verdun, \$2,810; J. J. Fahlman, Kinistino, \$1,020; R. L. Falconer, MacLeod, \$3,753; H. T. Fallaise, Pickering, \$5,909; M. A. Fallis, Toronto, \$1,129; A. Faucher, Montreal, \$2,124; A. W. Faulkner, Halifax, \$7,844; R. Fauvreau, Longueuil, \$2,029.50; R. E. Feasby, Simcoe, \$7,864; W. H. Feasby, Toronto, \$3,441; A. Fee, Edmonton, \$2,390; S. H. Feldman, Verdun, \$3,432; R. W. Fell, Winnipeg, \$5,892; L. J. Fenech, Windsor, \$2,692; F. C. Fennell, Halifax, \$10,433; M. H. Fennell, Galt, \$1,918; W. A. Fergie, Craibbrook, \$2,143; D. J. Ferguson, London, \$6,341; W. N. G. Ferguson, Toronto, \$1,131; W. V. Ferguson, Lindsay, \$1,926; F. A. Fernet, Saskatoon, \$2,292; H. L. Field, Hamilton, \$1,276; R. G. Fierheller, Vancouver, \$1,901; C. A. Findlay, Ottawa, \$3,790; L. M. Finigan, Shelburne, \$8,983; M. D. Finigan, Amherst, \$5,563; G. L. Finkbeiner, Listowel, \$2,103; L. Finkle, Winnipeg, \$5,356; C. M. Findlay, St. Thomas, \$2,570; W. L. Finlay, Toronto, \$2,303; A. J. Finlayson, St. Catharines, \$1,083.50; E. M. Fisher, Huntsville, \$5,312; J. L. Fitzgerald, Iroquois Falls, \$2,237; W. S. Fitzpatrick, Peterborough, \$1,033.33; R. F. Flach, Hamilton, \$8,027; S. S. Flanagan, Winnipeg, \$4,044; J. C. Flannagan, Montreal, \$2,131; W. W. Fleck, Dalhousie, N.B., \$2,124.55; D. R. Fleming, New Liskeard, \$1,332.65; J. D. Fleming, Dundas, \$1,396; L. J. Fleming, Saint John, \$3,519; S. Fleming, Wetaskiwin, \$8,059; E. E. Fletcher, Medicine Hat, \$1,781; T. W. Fletcher, Vancouver, \$18,746; A. P. Fleury, Montreal, \$1,601; M. J. M. Fleury, Montreal, \$1,633; F. A. Flora, Toronto, \$15,061; W. S. Flora, Ottawa, \$1,521; D. Florence, Edmonton, \$4,496; S. D. Florian, Sydney, \$4,201; H. E. Foex, Chatham, Ont., \$1,548.25; C. J. Foley, Ogema, \$5,013; I. E. Fonger, Hamilton, \$2,447; F. Fontaine, Abitibi, \$4,067; G. H. Forbes, Lethbridge, \$6,804; G. V. S. Ford, Vancouver, \$1,983; J. H. Forrester, Belleville, \$7,213; F. J. Foristal, Sydney, \$2,587; A. Fortier, Montreal, \$5,151; L. Fortier, St. Eustache, \$1,595; D. M. Foster, Guelph, \$10,913; R. G. Foster, Chilliwack, \$7,587; W. R. Foster North Bay, \$6,037; V. S. Fournier, Sudbury, \$2,030; E. S. Fowles, Victoria, \$1,016; J. R. Fowle, Winkler, \$1,197; D. E. Fox, Nanaimo, \$6,957; D. A. Fradick, Windsor, \$2,136; I. Frappier, Valleyfield, \$2,670; D. C. Fraser, Toronto, \$5,652; F. C. Fraser, Sudbury, \$3,113; F. E. Fraser, New Glasgow, \$2,306; G. Fraser, Madoc, \$4,176; H. A. Fraser, Bridgewater, \$1,363.75; H. R. Fraser, New Glasgow, \$2,084; J. E. Fraser, Shaunavon, \$2,559; L. G. Fraser, Gananogue, \$2,455; S. D. Fraser, Edmonton, \$1,115; W. F. Fraser, Armstrong, \$1,318; W. G. Fraser, Burlington, \$5,835; W. N. Fraser, Creston, \$6,556.50; W. R. Fraser, New Glasgow, \$5,084; F. O. Frederick, Montreal, \$2,135; D. B. Freed, Brampton, \$1,239.20; H. J. Freedman, Montreal, \$2,075; H. L. Freeland, Calgary, \$1,868; J. F. Freeman, Toronto, \$7,654; D. R. Freir, Niagara Falls, \$2,914; C. C. S. Fleming, Winnipeg, \$1,289; G. E. French, Niagara Falls, \$2,906; H. G. French, Dresden, \$2,633; A. Frenette, Montreal, \$1,771; P. Fresynet, Lac Megantic, \$1,841; P. Frigon, Montreal, \$7,243; C. H. Fulford, Peterborough, \$1,136; J. E. Fuller, Windsor, \$4,164; A. S. Fumerton, Lethbridge, \$1,183; A. E. Fyffe, Nanapanee, \$4,082; E. D. Fyffe, Pictou, \$3,715.

E. Gaboury, Ville Marie, \$1,246; J. M. Gabriel, Schumacher, \$1,551; J. M. Gagnon, Montreal, \$1,201.50; L. P. Gagnon, St. George de Beauce, \$1,310; N. P. Gagnon, Terrebonne, \$1,659; E. M. Galbraith, Edmonton, \$8,246; R. H. Galbraith, London, \$4,858; H. A. Gale, Winnipeg, \$4,633; J. W. Gallagher, Vancouver, \$2,278; J. B. Galligan, Pembroke, \$2,115; P. J. Gallagher, Winnipeg, \$4,253; W. M. Gallagher, Vancouver, \$2,278; J. B. Galligan, Pembroke, \$2,115; W. Galloway, Blenheim, \$2,393; W. Garard, Toronto, \$2,343; B. R. Gardiner, Orillia, \$4,195; H. M. Gardiner, Minto, N.B., \$1,426.75; A. J. Gardner, Winnipeg, \$5,900; G. H. Gardner, Timmins, \$7,358; H. Gareau, Montreal, \$1,983; A. J. Garesche, Victoria, \$1,818; E. J. Garfat, Peterborough, \$6,007; J. U. Garipey, Montreal, \$1,985; P. J. Garipey, Quebec, \$3,006; C. F. Garland, Fort Frances, \$12,259; J. K. Garrett, Sarnia, \$2,747; F. G. Garvin, Portage la Prairie, \$4,533; M. H. Garvin, Winnipeg, \$1,188; C. L. Gass, Sackville, \$2,147.60; E. Gassidy, Sutton, \$4,614; G. A. Gaudet, Moncton, \$6,203; L. A. Gaudet, Campbellton, \$1,871; A. Gaum, Sydney, \$1,723.50; B. Gauthier, Montreal, \$1,859; G. H. Gauthier, Lac St. Jean, \$1,286; G. T. Gauthier, Chicomini, \$1,226.75; J. A. Gauthier, Ottawa, \$4,822; J. D. Gauthier, Shippigan, \$3,463.50; C. Gaviller, Owen Sound, \$2,275.70; D. C. Geddes, Clinton, \$2,584; W. H. Geddes, Vancouver, \$6,770; W. N. Geddes, St. Thomas, \$2,873; J. E. Gee, Victoria, \$7,548; L. Gee, Vancouver, \$1,231; W. H. Geering, Cardston, \$2,949; H. Gellatly, Fort William, \$2,159; S. R. Gelmon, Saskatoon, \$3,952; G. F. Genemoy, Edmonton, \$11,379; L. W. Gemmill, Moose Jaw, \$8,765; L. Gendreau, Montreal, \$1,107; R. L. Gendreau, Ste. Rose du Lac, \$1,104.85; L. P. Genest, Lewis, \$1,639; M. Genier, Saint Jean, \$8,627.50; P. E. Genier, Ville La Salle, \$8,456; R. Geoffroy, Pointe Claire, \$6,152;

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—Continued

Vote 639—Continued

F. W. Gershaw, Medicine Hat, \$1,065.50; M. Gervais, Montreal, \$1,759; V. Gervais, Mont Joli, \$2,126; G. W. Gibson, Englehart, \$1,129.25; J. L. Gibson, Calgary, \$1,100; S. H. Gibson, Timmins, \$4,560; W. H. Gifford, Oshawa, \$1,823; A. Giguere, Montreal, \$1,938; E. Giguere, Montreal, \$2,138; G. Giguere, Montreal, \$12,564.50; H. C. Giguere, Rouyn, \$3,418; R. Giguere, Ste. Marie de Beauce, \$1,536; C. S. Gilbert, Newmarket, \$1,861; J. C. Gilbert, Jonquiere, \$3,115; R. A. Gilbert, St. Thomas, \$10,104; W. J. Gilbert, Toronto, \$17,834; H. A. Gilchrist, Edmonton, \$3,167; E. P. Gill, Victoria, \$4,703.50; H. C. Gill, Victoria, \$6,288; W. L. Gillespie, Moncton, \$2,800; J. A. Gillies, London, \$1,099; C. F. Gillis, Campbellton, \$1,809; D. S. Gilmour, Edmonton, \$2,350; L. E. Gilroy, Mission City, \$1,974; G. A. Giovanetti, Sydney, \$5,124; D. Girard, Granby, \$2,619; J. A. Giroux, Sherbrooke, \$3,364; P. Gitnick, Montreal, \$10,144; V. Gladu, Baie Comeau, \$5,225; F. W. Glasgow, Winnipeg, \$2,704; W. R. Glover, Kingston, \$3,042; N. T. Godfrey, Kerrobert, \$5,412; C. Godin, Three Rivers, \$5,530; T. Godin, Campbellton, \$2,748; W. H. Godsoe, Toronto, \$2,015.50; D. G. Goffin, St. Catharines, \$8,372; B. Gold, Montreal, \$13,026.75; M. Goldberg, Toronto, \$1,963; P. Goldberg, Altona, \$1,548; L. S. Goldbert, Halifax, \$10,403; M. Goldenberg, Montreal, \$1,097; A. D. Goldin, Drumheller, \$1,464; J. W. Golding, Brampton, \$1,265; M. O. Good, Cornwall, \$3,518; W. G. Good, Fredericton, \$7,231; H. H. Goodfellow, Sault Ste. Marie, \$4,707; H. C. Goodhand, Beaver Lodge, \$1,154; C. D. Goodison, Brockville, \$3,593; A. L. Goodman, Coleman, \$2,185; S. G. Goodman, Regina, \$1,219; S. Goodnoh, Montreal, \$1,371; L. A. Goodridge, Moncton, \$1,308.50; B. E. Goodwin, Amherst, \$1,018; R. S. Goodwin, Vancouver, \$1,699; J. A. Gorchynski, Toronto, \$1,500; K. Gordon, Edmonton, \$12,336; R. I. Gordon, Kitchener, \$2,487; W. B. Gordon, Courtenay, \$6,084; I. Gornitsky, Montreal, \$1,822; H. B. Gorrell, Winnipeg, \$6,331; J. B. Gosnell, Saint John, \$6,067; J. R. Gosse, New Westminster, \$7,152.50; M. Gosselin, Montreal, \$3,093; A. Gott, Toronto, \$2,293; O. Gougeon, Montreal, \$1,357; W. F. Gough, Drummondville, \$1,322.50; J. A. G. Gouin, Montreal, \$1,422; P. Goulet, Levis, \$3,868; J. Gourlay, Barrie, \$4,389; H. E. Gourlie, Toronto, \$10,426.50; N. Gouloff, Val D'or, \$7,127; G. Gowda, Edmonton, \$3,193; E. D. Gower, Meaford, \$1,050; J. H. C. Goward, Kingston, \$1,546; A. J. Grace, London, \$6,335; A. W. Grace, Ottawa, \$1,111; F. V. Grady, Sault Ste. Marie, \$6,115; L. K. Grady, Vancouver, \$4,149; T. P. Grady, Vancouver, \$6,556; A. R. Graham, Brandon, \$2,435; C. C. Graham, Russell, Man., \$4,548; D. W. Graham, Victoria, \$1,236.50; F. M. Graham, Fenelon Falls, \$4,051; F. R. Graham, Estevan, \$3,269; G. A. Graham, Port Hope, \$1,187; J. A. Graham, Goderich, \$2,582; J. E. Graham, Fort Erie, \$3,407; J. R. Graham, Salmon Arm, \$5,836.50; R. L. Graham, Port Hope, \$1,149; J. M. Grahaime, Winnipeg, \$8,737; R. M. Grainger, Hamilton, \$5,550; J. P. Grandy, Galt, \$1,961; A. M. Grant, Souris, \$1,770.45; C. G. B. Grant, Durham, \$2,531; D. M. Grant, Middleton, \$1,175.15; D. R. Grant, Red Deer, \$1,045.25; G. A. Grant, Winnipeg, \$4,781; G. F. Grant, Victoria, \$7,015.50; G. H. Grant, Victoria, \$2,836; H. R. Grant, Vancouver, \$1,582; J. A. Grant, Simcoe, \$1,775; J. C. Grant, Glace Bay, \$1,058; R. N. Grant, Vancouver, \$18,246; W. D. Grant, Ottawa, \$4,053; D. Graton, Montreal, \$4,880; R. Gravel, Beauport, \$1,788; A. R. S. Gray, Lethbridge, \$6,657; C. T. Gray, Blenheim, \$2,482; W. G. Gray, Sarnia, \$4,043.75; H. Greaves, Montreal, \$5,505; E. A. Greco, Sault Ste. Marie, \$9,793; A. C. Green, Blenheim, \$1,237.50; D. E. Green, Calgary, \$1,191; F. S. Green, North Battleford, \$7,817; F. T. Green, Kapuskasing, \$4,048; J. C. Green, Peterborough, \$6,322; L. G. Green, Winnipeg, \$2,154; R. O. Green, Birchcliffe, \$8,086; H. Greenberg, Winnipeg, \$3,047; N. H. Greenberg, Winnipeg, \$10,869; S. E. Greenberg, Winnipeg, \$12,682; T. Greenberg, Winnipeg, \$5,506; C. J. Greene, Innisfail, Alta., \$8,698; J. A. Greenfield, Toronto, \$3,903; A. W. Greenius, Vancouver, \$5,983; W. O. Greenius, Vancouver, \$1,910; Greenway and Laing, Rocky Mountain House, \$1,304.50; E. M. Greig, Bracebridge, \$1,729.35; W. Grenkow, Winnipeg, \$6,005; A. Grenon, Quebec, \$1,107; R. Grenon, St. Joseph D'Alma, \$3,066; H. S. Grey, Toronto, \$7,557; J. G. Grieve, Stratford, \$1,169; C. L. Griffin, Kitchener, \$1,761; J. F. Griffin, Halifax, \$11,822; V. S. Grigg, Thessalon, \$1,467.30; S. E. Grimes, Ottawa, \$1,546; J. H. Griss, Toronto, \$2,257; N. F. Gropper, Saskatoon, \$9,687; L. M. Grose, Toronto, \$2,113; B. Gross, Toronto, \$5,212; M. E. Gross, Montreal, \$15,425; J. R. Groulx, Montreal, \$8,886; W. P. Gruer, Toronto, \$2,538; J. S. Gruman, Outremont, \$7,278; E. T. Guest, Toronto, \$5,784; G. F. Guest, North Bay, \$2,339.95; P. Guevremont, Sorel, \$3,970; T. I. Guilboard, Montreal, \$3,958; T. Guimond, Montreal, \$6,552; Gunn, Hackney, Shore, and Dowling, Calgary, \$7,076; W. J. Gunn, Lancaster, \$1,742; L. G. Gunne, Kenora, \$1,725.50; A. H. Gunning, Victoria, \$3,301; W. N. Gunning, Victoria, \$1,128; G. A. C. Gunton, Aurora, \$4,909; F. B. Gurd, Montreal, \$4,460; J. R. Guthridge, Belleville, \$2,395; J. Guthrie, Port Elgin, \$2,508.50.

H. Haber, Montreal, \$1,359; J. E. Hackett, Toronto, \$1,599; T. J. Hackett, Vancouver, \$1,126; T. J. Hackie, Kelowna, \$8,281; R. B. Hagerman, Florenceville, \$1,561; H. C. Hagyard, Perth, \$6,423.45; C. A. Haines, Brantford, \$2,500; G. M. Hale, St. Lambert, \$5,262; A. B. Hall, Nanaimo, \$2,881.70; F. M. Hall, Vancouver, \$1,277; H. R. Hall, Goderich, \$3,708; O. M. Hall, Melfort, \$6,396; R. V. Hall, Frankford, \$1,790; W. J. Hall, Mimico, \$4,672; C. B. Hallett, Saskatoon, \$11,725; J. E. Hallett, Great Village, \$3,329; H. E. Halpin, Rimby, \$9,808; R. B. Hambley, North Bay, \$9,914; W. J. Hambley, Hamilton, \$15,045; A. I. Hamilton, Victoria, \$2,469; H. P. Hamilton, Kitchener, \$5,671; W. S. Hamilton, Edmonton, \$3,888; L. M. Hampson, Ottawa, \$2,247.50; C. L. Hampton, Woodstock, \$1,528; I. J. Hance, St. Mary's, \$4,532; W. W. Hancheroff, Kamsack, \$5,972; W. F. Hancock, Port Qu'Appelle, \$8,928; J. R. Hand, Ottawa, \$1,465; W. S. Hand, Geraldton, \$8,672; A. B. Handelman, Rosetown, \$6,445; F. G. M. Hanna, Vancouver, \$1,463; M. Hanna, Vancouver, \$2,665; S. Hannah, Vernon, \$4,024; A. Harder, Barrhead, \$6,236; C. A. Harding, Invermere, \$1,459; H. O. Harding, Yarmouth, \$7,488; E. L. Hardman, Wiarton, \$11,419.50; G. H. Hardy, Port William, \$4,863; M. Hardy, Toronto, \$6,768; N. C. Hardy, Port Arthur, \$4,662; G. C. Hare, Toronto, \$2,299; H. H. Hare, Victoria, \$1,901; L. F. Hare, Moose Jaw, \$1,602; E. G. Hargreaves, Toronto, \$1,499; W. E. Harlow, Bridgetown, \$8,111; W. E. Harnish, Halifax, \$1,499; G. E. Harper, Kitchener, \$11,214; H. Harper, Preston, \$2,783; S. Harper, Toronto, \$3,687; R. Harrington, Bridgewater, \$1,071; Harris and Hall, Vancouver, \$7,122; K. R. Harris, Toronto,

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—Continued

Vote 639—Continued

\$1,711; L. Harris, Toronto, \$1,214; M. Harris, Toronto, \$10,094; S. Harris, Montreal, \$6,510.50; W. G. Harrison, Toronto, \$1,275; E. R. Hart, Sackville, \$5,045; O. Hart, Gull Lake, \$3,938; S. W. D. Hart, Pison, \$1,006.25; W. G. Hart, Brantford, \$4,473; W. A. Hartley, Sarnia, \$2,430.50; H. N. Hartman, Meaford, \$2,952; J. M. Harvey, Olds, \$1,696.60; R. F. Harvey, Westmount, \$4,917; D. C. Harvie, Elmvale, \$2,501; H. H. Harvie, Espanola, \$2,169.80; S. S. Harvie, Pictou, \$2,288; F. C. Harwood, Victoria, \$1,074; R. E. Hayrett, Bancroft, \$1,531; L. D. Haselton, Saskatoon, \$3,835; O. Hauck, Winwright, \$7,256; W. A. A. Haughton, Yorkton, \$6,592; T. Hawker, Edmonton, \$3,527; J. D. Hawkins, Edmonton, \$5,803; M. S. Hawkins, Port Hope, \$2,579; D. C. Haworth, Calgary, \$2,770; R. Hawrith, Windsor, \$1,414; G. M. Hawtin, Toronto, \$2,091; M. P. Hawton, Collingwood, \$1,882; A. Hay, Montreal, \$7,458; D. C. Hay, Peterborough, \$1,912; J. K. Hay, Vancouver, \$3,062; W. N. Hayes, Peterborough, \$1,609; A. C. Hayford, Mahone Bay, \$1,165; N. W. Haynes, Edmonton, \$1,883; A. L. Hays, Fort Erie, \$3,512; W. V. Hazelwood, Saint John, \$5,326; G. M. T. Hazen, Saskatoon, \$1,260.50; H. H. Heel, Vancouver, \$1,292; W. L. Heaslip, Toronto, \$1,432; Hobb, Brennan, and Young, Dartmouth, \$1,275; A. Hebert, Sherbrooke, \$1,613.60; F. L. Hebert, Edmundston, \$4,309; G. F. Heidegerken, Humboldt, \$1,047; M. Heimbarger, Calgary, \$1,215; E. V. Helem, Port Alberni, \$1,162.50; P. V. Hellwell, Stirling, \$1,162.25; R. G. Hemmerich, Kitchener, \$1,363; A. Henderson, Vancouver, \$2,521; C. K. Henderson, Hespeler, \$1,281; E. J. Henderson, Aurora, \$3,132; E. R. Henderson, Lachine, \$2,318; H. K. Henderson, Winnipeg, \$7,030; R. Henderson, Eastend, \$3,775.50; R. H. Henderson, Kitchener, \$1,919; F. G. Hendry, Delhi, \$1,824; A. Henry, Toronto, \$1,491; D. W. Henry, Montreal, \$3,350; G. A. Henry, Toronto, \$1,297; T. R. Henry, Woodstock, \$1,181.85; I. H. Herman, Saskatoon, \$3,278; S. Hershon, Montreal, \$5,781; P. Hevieux, Edmonton, \$2,515; J. E. Hesson, Calgary, \$7,294; K. W. Hettenhausen, Port Arthur, \$5,213; C. G. Hewitt, Toronto, \$7,524; E. H. Hewitt, Lanark, \$2,368; J. J. Hewitt, Smiths Falls, \$1,889; R. L. Hewitt, Newmarket, \$3,524; A. Heynemand, Montreal, \$1,361; J. Hibbard, Ste. Agathe des Monts, \$6,938; A. E. Higgins, Toronto, \$1,475; J. K. Higgins, Saint John, \$3,937; T. Higginson, Ottawa, \$2,364; C. R. Hignell, Welland, \$3,508.10; A. N. Hill, Dundas, \$6,202; C. E. Hill, Lansing, \$1,085.50; C. E. Hill, Toronto, \$1,263.50; D. J. Hill, Kirkland Lake, \$9,063; E. J. Hill, Vancouver, \$4,045; V. R. Hill, Wilkie, \$4,005; D. G. Hilliard, Kitchener, \$4,347; J. A. Hillier, Toronto, \$1,571; A. E. Hilliker, Toronto, \$1,207; A. O. Hinds, Gore Bay, \$2,964; D. Hindson, Toronto, \$1,598; H. W. Hingst, Thamesville, \$3,199; L. Hipwell, Toronto, \$1,776; N. J. Hiseox, Collingwood, \$10,083; R. J. Hiseox, Brampton, \$1,674; A. E. Histrop, Toronto, \$5,479; J. R. Hoag, Regina, \$3,421; L. N. Hobbs, Sudbury, \$3,065; H. J. Hocking, Prince George, \$4,097; W. J. W. Hodgins, Montreal, \$5,436; R. O. Hodgson, Saskatoon, \$1,428; S. A. Hodgson, St. Walburg, \$1,286; S. C. Hodgson, Edmonton, \$4,491; R. W. Hoffman, Hamilton, \$19,927; A. F. Hogan, Weymouth, \$2,677; M. F. Hogan, St. Johns, Newfoundland, \$1,256; W. V. Hogan, Halifax, \$4,215; W. P. Hoggarth, Fort William, \$3,501; J. G. Holbrook, Hamilton, \$5,970; D. J. Holdercraft, Havdock, \$2,719.56; A. W. Holden, Winnipeg, \$1,806; G. W. Holden, Toronto, \$2,449; A. A. Holliss, Calgary, \$2,532; A. S. Holmes, Toronto, \$1,279; G. E. Holmes, Prince Albert, \$4,327; L. H. Holmes, Toronto, \$7,289; L. S. Holmes, Wetaskiwin, \$6,826; R. E. Holmes, Windsor, \$7,104.50; S. M. Holmes, Chatham, \$1,464.20; S. W. Holt, Lloydminster, \$2,251; T. F. Holt, Owen, \$3,977; E. M. Honey, Toronto, \$2,574; R. C. Honey, Peterborough, \$6,058; J. E. Hood, Calgary, \$6,061; M. J. Hooley, Ridgeway, \$2,234; G. Hooper, Ottawa, \$1,600; W. Hooper, Lachine, \$6,503; O. R. Hougren, Vancouver, \$1,551; C. G. Hough, Toronto, \$10,011; H. A. Houle, Quebec, \$1,911; J. T. Houle, Shawinigan Falls, \$1,216; C. J. Houston, Yorkton, \$2,651.50; G. B. Howard, Birch Cliff, \$2,734; E. J. Howe, St. Catharines, \$2,491; G. W. Howson, Wingham, \$1,060; L. E. Hubbel, Sudbury, \$3,099; N. W. Hucluk, Haney, \$3,068; R. Hudgins, Kingsville, \$1,428; A. H. Hudson, Timmins, \$5,496; H. G. Hudson, Ottawa, \$1,602; V. F. Hudson, Moncton, \$3,918; A. S. Huffman, Blenheim, \$1,189.90; R. W. Huffman, Long Branch, \$5,754; A. E. Hughes, Sarnia, \$2,339; F. F. Hughes, Waterloo, \$1,815; F. G. Hughes, Waterloo, \$1,021; R. F. Hughes, Hamilton, \$3,389.37; S. J. Hughes, Tara, \$1,023; E. R. Humphrey, Ajax, \$1,957; F. E. Humphrey, Burlington, \$1,188; M. I. Humphries, Prince Albert, \$1,937; A. M. Hunt, Stratford, \$10,148; W. H. Hunter, Orillia, \$1,129; J. Huot, Montreal, \$4,656; J. C. Hurley, Toronto, \$11,796; A. R. Hurst, Brandon, \$1,192; J. R. Hurton, Brantford, \$2,312; R. G. Hurton, Glouchter, \$5,562; A. P. Hus, Verdun, \$5,108; C. D. Husband, Red Deer, \$11,489; R. C. Hutchinson, Toronto, \$13,990; T. H. Hutchinson, Port Arthur, \$6,467; G. O. Hutchison, Ottawa, \$2,108; J. R. Hutchison, Saint John, \$1,480.50; S. H. Hutt, Chesherville, \$1,337; I. B. Hyams, Montreal, \$2,786; R. G. Hyde, Hagersville, \$5,511; A. W. Hyndman, Montreal, \$1,045.

R. Imbleau, Montreal, \$4,558; G. H. Ingham, Stratford, \$6,028.30; J. K. Ingledew, Vancouver, \$1,741; R. Inglis, Estevan, \$2,691.25; J. W. Ingram, New Toronto, \$2,287; R. F. Ingram, Bathurst, \$1,382; W. H. Inkster, North Vancouver, \$6,430.50; L. W. Irons, High River, \$6,859; H. R. Ironstone, Val d'Or, \$8,521; A. W. Irwin, Wingham, \$1,822; G. B. Irwin, Barry's Bay, \$3,559; O. M. Irwin, Swift Current, \$1,195; G. B. Isman, Wolseley, \$1,026; H. Israel, Montreal, \$2,328; L. G. Israel, Sydney, \$7,157.

V. M. Jackman, Strathburg, \$3,520; A. B. Jackson, Simcoe, \$1,279.40; C. J. F. Jackson, Winnipeg, \$1,461; E. C. Jackson, Hamilton, \$1,047; G. M. Jackson, Hamilton, \$1,973; J. Jackson, Edmonton, \$4,388; J. E. Jackson, Embro, \$11,808.20; M. R. Jackson, North Sydney, \$2,790; W. I. Jackson, Winnipeg, \$6,714; W. R. Jackson, Toronto, \$3,610; A. Jacob, Shawinigan Falls, \$5,705; D. R. Jacob, Winnipeg, \$30,835; F. L. Jacobson, New Toronto, \$2,714; C. N. James, Midland, \$3,769; H. B. James, Oshawa, \$1,935; S. M. James, Toronto, \$2,071; T. W. James, Victoria, \$2,264; C. Jameson, Victoria, \$1,529; F. F. Jamieson, Windsor, \$2,510; H. C. Jamieson, Edmonton, \$1,855; H. J. Jamieson, Moosomin, \$13,925; R. Jamieson, Vancouver, \$1,149; J. Janzen, New Westminster, \$1,184; M. E. Jarett, Ingersoll, \$8,134; E. J. Jarjour, Winnipeg, \$2,023; A. Jasmin, St. Laurent, \$1,323; L. P. Jeannotte, Montreal, \$1,450; J. R. Jeffrey, Kirkland Lake, \$3,068; D. P. Jeffries, Sioux Lookout,

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—Continued

Vote 639—Continued

\$6,655; N. R. Jennejohn, Nelson, \$2,017.50; C. R. Jerome, Vancouver, \$7,781; G. G. Jewitt, Leamington, \$4,261; A. Jinchereau, Quebec, \$2,687; E. Jobin, Montreal, \$4,608; J. A. Jobin, Winnipeg, \$8,549.75; T. H. Johns, Victoria, \$2,123; H. O. Johnsen, Oliver, \$2,783; A. V. Johnson, Winnipeg, \$3,728; B. Johnson, Calgary, \$5,235; C. M. Johnson, Calgary, \$10,104; C. P. Johnson, Vancouver, \$4,131; F. W. Johnson, Halifax, \$3,980; K. M. Johnson, Winnipeg, \$1,490; K. P. Johnson, Middleton, \$1,482; M. M. Johnson, Vancouver, \$1,366.50; R. A. Johnson, Victoria, \$2,335; C. M. Johnston, Port Arthur, \$1,005; G. Johnston, Aylmer, Ont., \$2,381; J. A. Johnston, Carleton Place, \$1,784.18; J. G. Johnston, Trenton, \$2,337.28; J. G. Johnston, Regina, \$1,275; R. E. Johnston, Toronto, \$1,056; T. J. Johnston, Midland, \$1,544.75; W. J. Johnston, Montreal, \$3,654; C. G. Johnstone, Gravenhurst, \$1,513.45; D. G. Johnstone, Niagara Falls, \$2,693; L. A. Johnstone, Montague, \$4,629; W. A. Johnstone, Fort Saskatchewan, \$2,816; A. Jolicoeur, Lachine, \$4,018; A. Jolicoeur, Beauveville, \$1,797; J. Jolin, Waterloo, Que., \$4,863; H. M. Jolley, Toronto, \$6,246; P. E. Joly, Montreal, \$5,879; A. W. Jones, Sarnia, \$17,508; R. R. Jones, Toronto, \$8,682; E. M. Jones, Melita, \$4,665; F. H. Jones, Toronto, \$3,658; F. W. Jones, Winnipeg, \$5,798; G. H. Jones, Ottawa, \$5,064; J. H. Jones, Peace River, \$5,534; R. C. Jones, Brandon, \$1,549; T. O. Jones, Toronto, \$1,570; U. N. Jones, Toronto, \$8,893; W. M. Jones, Bathurst, \$9,559; A. Joubert, Amqui, \$2,174; E. Joubert, Montreal, \$2,658; G. Joynt, Toronto, \$6,186; H. Julien, Montreal, \$2,326; P. E. Julien, Shawinigan Falls, \$1,319; W. Julien, New Westminster, \$1,209; H. W. Justus, Chesterville, \$1,059.15.

H. Kahanovitch, Winnipeg, \$1,221; M. Kahn, New Westminster, \$1,220; M. Kanchier, Winnipeg, \$3,468; I. Kaplan, Toronto, \$8,396; F. Katz, Vancouver, \$5,337; S. Katz, Winnipeg, \$11,896; S. R. Katz, Winnipeg, \$10,334; H. M. Katzenmeir, New Hamburg, \$1,170; W. O. Kaufman, Tavistock, \$1,743; A. R. Kaukinen, Sudbury, \$1,672; A. B. Kaukinen, Port Arthur, \$8,999; L. D. Kay, Sydney Mines, \$6,630; R. H. Kee, Saint John, \$4,732; G. L. Keefe, Alberton, \$1,057; M. E. Keenan, Port Arthur, \$6,935; M. V. J. Keenan, Sudbury, \$3,202; W. R. Keir, Barhead, \$1,693; W. E. Keith, Bassano, \$2,815; C. L. Kell, Oshawa, \$1,367; F. G. Kellam, Kitchener, \$3,266; W. H. Kellar, North Vancouver, \$2,369; A. B. Kelly, Vancouver, \$4,588; E. J. Kelly, Flin Flon, \$1,071; J. I. Kelly, Calgary, \$2,981; F. F. Kemp, Richmond, Ont., \$1,623; S. W. Kemp, Sturgeon Falls, \$9,548; P. J. Kendal, Edmonton, \$2,032; B. Kendrick, Chatham, \$1,327; A. B. Kennedy, St. Johns, Newfoundland, \$1,193; E. Kennedy, Banff, \$3,086; E. G. Kennedy, Belleville, \$1,027.10; E. L. Kennedy, Sarnia, \$1,982; F. Kennedy, London, \$1,247; H. J. Kennedy, Regina, \$12,695; J. A. Kennedy, London, \$2,644; S. M. Kennedy, London, \$1,204; V. W. Kennedy, Calgary, \$3,096; H. B. Kenner, Stratford, \$1,027.30; W. F. Kenney, Rexton, \$2,808.95; W. G. C. Kenney, Acton, \$1,481.25; Kenny and Mathisen, New Westminster, \$12,056; L. E. Kent, Lachine, \$5,938; H. W. Kerfoot, Smith's Falls, \$1,685.40; A. R. Kerr, Toronto, \$14,264; J. R. Kerr, Annapolis Royal, \$1,187; O. S. Kerr, Cobourg, \$5,306; R. D. Kerr, Winnipeg, \$2,446; E. V. Kershaw, Saskatoon, \$1,377; G. A. Kerster, Fort William, \$5,616; J. F. Kickham, Kitchener, \$2,390; L. Kickham, Westlock, \$3,278; J. F. Kilcour, Hamilton, \$8,015; D. A. King, Winnipeg, \$1,206; G. A. King, Milton, \$2,515; I. S. King, Toronto, \$1,169; J. A. King, Delhi, \$4,189; J. B. King, Toronto, \$1,101; J. C. King, Humboldt, \$3,329; J. L. King, Galt, \$3,203.35; L. W. King, Prince George, \$3,082; P. O. King, St. Thomas, \$1,142; G. Kingman, Toronto, \$1,791; J. W. Kinnear, Belleville, \$1,603; D. L. Kinzie, Chatham, \$1,826; H. H. Kirby, Hawkesbury, \$4,496; J. G. Kirk, Listowel, \$1,243.45; C. A. Kirkpatrick, Grand Falls, \$3,744; T. A. Kirkpatrick, Kentville, \$1,521.75; P. F. Kitchen, Truro, \$1,557; E. J. Klaseen, Port Arthur, \$4,469; H. Klien, Montreal, \$5,072; S. P. Klimasko, Hamilton, \$2,206; M. Kline, Edmonton, \$2,694; G. Knapp, Toronto, \$1,131; H. Knight, Edmonton, \$4,237; R. G. Knowles, Toronto, \$3,092; W. J. Knox, Kelowna, \$1,496.50; M. C. Kobrinsky, Winnipeg, \$3,745; T. T. Kobrinsky, Winnipeg, \$9,157; B. J. Koenig, Regina, \$3,415; B. Krasnoff, Vancouver, \$3,901; M. Krasnoff, Vancouver, \$5,376; J. Kreutzer, Toronto, \$1,711; L. Kristal, New Waterford, \$1,478.75; M. B. Kronick, Toronto, \$2,616; G. Kroshus, Assiniboia, \$1,142; I. Kruger, Montreal, \$1,753; J. Kulyk, Toronto, \$2,708; P. S. Kumagae, New Denver, \$2,303; B. L. Kushnerov, Winnipeg, \$2,175; P. Kutney, Toronto, \$8,368; E. A. Kutzman, Montreal, \$1,482.50; O. E. Kvale, Duncan, \$5,203.

C. Labelle, Montreal, \$2,071; G. Laberge, Montreal, \$4,934; H. P. Laberge, Sudbury, \$2,534; N. Labrosse, Montebello, \$2,492; F. Lacasse, Windsor, \$4,302; G. Lachaine, Montreal, \$8,017; F. C. Lackie, Toronto, \$5,578; H. A. Lackner, Kitchener, \$3,157.40; F. X. Lacoursiere, Three Rivers, \$3,297; L. P. Lacoursiere, Shawinigan Falls, \$2,166; G. Laflamme, Lewis, \$3,546; P. E. Laflamme, Sudbury, \$4,219.85; J. E. Lafleche, Lae Megantic, \$3,576; P. E. Lafleche, Winnipeg, \$3,373; J. R. Lafleur, Verdun, \$6,373; Y. Lafleur, St. Hyacinthe, \$1,837; M. Lafontaine, Drummondville, \$1,449; R. Lafontaine, Montreal, \$2,321; J. E. Laforest, Quebec, \$2,064; J. H. Lafreniere, Rouyn, \$2,189; P. Lafreniere, Deschambault, \$1,452; C. M. Laidley, Lindsay, \$1,649; H. Laishley, Montreal, \$4,090; W. Laishley, Nelson, \$1,160; P. Lajennusse, Quebec, \$1,588.62; J. G. Lajoie, Montreal, \$1,123; P. Lalonde, Drummondville, \$2,565; J. V. Lally, Cornwall, \$3,706; M. Lamarche, Montreal, \$5,008; J. A. Lamarre, Montreal, \$9,175.50; R. Lamb, Montreal, \$3,275; J. Lambert, Matane, \$1,686.50; R. Lambert, Montreal, \$2,201; J. A. Lambertus, Eganville, \$1,696.65; W. J. Lamond, Sydney, \$3,037; D. Lamothe, Montreal, \$2,752; R. Lamothe, Three Rivers, \$1,390; J. Lamoureux, Three Rivers, \$3,149; J. Lamoureux, Farnham, \$3,661; C. Lampel, Toronto, \$4,761; H. D. Land, Sydney, \$1,161; E. P. Landry, Moncton, \$6,544; J. A. Landry, Sherbrooke, \$2,005; V. Lane, Regina, \$1,960; L. H. Lang, Montreal, \$3,653; L. V. Lang, Kitchener, \$1,724.46; G. Langelier, Montreal, \$2,288; R. M. Langille, Truro, \$5,994; C. H. Langlois, Lachine, \$3,949; I. Langlois, Chandler, \$3,061.50; D. C. Langmaid, Oshawa, \$2,837; W. J. Langmaid, Oshawa, \$1,599; J. H. Langtry, Fort William, \$7,504; H. H. Lank, Montreal, \$1,705; M. Laperriere, Drummondville, \$5,542; A. Lapin, Montreal, \$2,839; F. Laplante, Montreal, \$1,600.50; E. Lapointe, Delormier St., Montreal, \$1,823; E. Lapointe, Papineau St., Montreal, \$2,631; G. Lapointe, Ste. Agathe des Monts, \$2,473; J. B. Lapointe, Quebec, \$2,353; A. M. Laporte, Edmundston, \$3,105; J. L. Laporte, Montreal, \$1,125; P. C. Laporte, Edmundston, \$2,061.50; J. S. Lapp,

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—Continued

Vote 639—Continued

Toronto, \$1,530; J. E. Lappin, Toronto, \$1,603; L. Laramee, Rock Island, \$2,705; A. Larcheveque, Terrebonne, \$1,438; J. W. L. Larcheveque, Thetford Mines, \$1,684; E. Larivee, Montreal, \$3,835; R. R. Larmour, Ottawa, \$1,248; G. Laroche, Quebec, \$2,020; L. V. Laroche, Montreal, \$2,143; R. Laroche, Quebec, \$1,477; J. L. Laroche, Quebec, \$2,260; L. Laroche, Limoilou, \$2,331; C. A. Larue, Montreal, \$3,753; L. J. Larue, Mont Laurier, \$1,274.50; G. Larucelle, Shawinigan Falls, \$3,596; A. Latour, Montreal, \$3,247; E. Laurence, Montreal, \$15,117; J. R. Laurence, Coaticook, \$6,332; C. E. Laurin, Hull, \$12,338; J. L. Lavallee, Quebec, \$1,806; R. Lavallee, Montreal, \$3,066; B. D. Lavers, Kingston, N.S., \$2,862; W. G. Lavery, Vancouver, \$1,692; A. Lavigne, Lacute, \$2,514; F. M. Law, Smar River, \$1,323; J. H. Lawley, Glace Bay, \$8,343; C. S. Lawrence, Wallaceburg, \$1,395.50; H. J. Lawrence, Winnipeg, \$5,048; J. W. Lawrence, Ottawa, \$1,371; G. R. Lawson, Minto, N.B., \$15,136; W. L. Lawson, Listowel, \$2,306; S. Lax, Montreal, \$1,100; R. H. Laying, Regina, \$1,055; G. C. Layter, Toronto, \$2,952; L. B. Layton, Annapolis Royal, \$5,891; N. M. Layton, Truro, \$5,240; J. R. Lazure, Montreal, \$2,204; C. S. Lea, Calgary, \$2,296; H. W. Leach, Merrickville, \$1,358; P. Leahy, Quebec, \$1,326; W. J. Leahy, Quebec, \$4,144; L. W. Leake, Cookville, \$2,209; H. G. Learoyd, Sutton, Ont., \$1,331; A. D. Leask, Moose Jaw, \$3,290; W. B. Leatherdale, Coldwater, \$2,467; J. T. Lebetter, Berwick, \$5,481; G. Lebeuf, Montreal, \$17,965; A. H. Leblanc, Moncton, \$1,875; C. K. Leblanc, Sherbrooke, \$7,889; G. O. Leblanc, Bedford, \$3,464; I. Leblanc, Montreal, \$3,203; J. A. Leblanc, Moncton, \$2,186; J. A. Leblanc, Shippegan, \$9,954; J. E. Leblanc, West Pubnico, \$1,383.30; L. G. Leblanc, Rexton, \$11,630; R. Leblanc, Sherbrooke, \$1,661; A. H. Leckie, Hamilton, \$1,253; W. H. Ledger, Renfrew, \$5,117; A. Leduc, Valleyfield, \$1,917.62; L. Leduc, Rimouski, \$2,820; R. Leduc, Maniwaki, \$3,469; Leech, McCutcheon, and Bowering, Regina, \$6,547.50; B. C. Leech, Regina, \$2,190; M. Lefebvre, Huntingdon, \$2,836; A. O. Lefebvre, Montreal, \$10,801; T. Lefort, Montreal, \$1,653; J. A. Lefrançois, Montreal, \$2,080; H. B. Legate, Owen Sound, \$3,377; E. J. Leger, Bathurst, \$9,097.50; L. O. Leger, Saint John, \$9,194; T. O. D. Legge, Sudbury, \$1,443; G. D. Leggett, Toronto, \$25,623; W. C. Leggett, Toronto, \$13,062; E. J. Lehman, Ottawa, \$2,407; F. Lelievre, Chandler, \$2,994; A. C. Leman, Toronto, \$4,006; L. Lemieux, Montmagny, \$1,287; C. L. Lemon, Vancouver, \$32,337; C. O. Lennox, New Toronto, \$7,494; F. E. Lent, Caledonia, \$5,659; J. G. Leonard, Saint John, \$1,929; G. Lepage, Lewis, \$1,577; L. J. Lequeyer, Saskatoon, \$4,616; F. Leroux, Montreal, \$1,140; L. C. Lesage, Montreal, \$2,154; J. I. Lesik, Windsor, \$6,610; J. C. Lesperance, Montreal, \$3,993; J. A. Lessard, Riviere du Loup, \$1,772; M. L. Lessard, Quebec, \$3,608; F. Letarte, Quebec, \$1,963; E. H. Letellier, Longueuil, \$3,053.25; L. Letendre, Asbestos, \$3,929; W. H. Letham, Whitehorse, \$6,946.50; C. Levesque, Montreal, \$1,910; R. Levesque, Montreal, \$2,354; B. J. Levin, Toronto, \$2,100; D. R. Levin, Rainy River, \$4,084; H. Levita, Toronto, \$4,050; M. Levitt, Montreal, \$1,060; C. D. Levy, Hamilton, \$2,998; T. H. Lewis, Woodstock, N.B., \$9,974; A. L'Houeix, Montreal, \$1,045; A. Lieberman, Toronto, \$12,664; H. C. Liseemer, Calgary, \$10,425; L. J. Lightstone, Verdun, \$5,130; F. O. Lind, Vancouver, \$7,577; E. W. Linklater, Rouyn, \$5,549.63; M. J. Lipkind, Calgary, \$3,512; D. Lipman, Toronto, \$5,100; C. H. Lipsey, Edmonton, \$1,990; A. Lipson, Toronto, \$6,826; G. R. Lister, Fredericton, \$6,301; A. S. Little, Dauphin, \$1,071.50; J. E. Little, Lucknow, \$2,154; J. L. Little, Guelph, \$1,893.70; R. V. Little, Saskatoon, \$3,463; W. C. Little, Barrie, \$2,461.35; D. M. Livingston, Transcona, \$3,907; D. D. Lloyd, Strathroy, \$3,092; H. G. Lloyd, Toronto, \$1,841; V. M. Lloyd, Edmonton, \$4,285; E. H. Loaring, Windsor, \$6,402; H. S. Locke, Saskatoon, \$10,149; A. A. Lockhart, Summerside, \$5,619; J. R. Lockhart, Bath, N.B., \$1,040; W. T. Lockwood, North Battleford, \$1,940; H. D. Logan, Lindsay, \$1,950; H. J. Long, Peterborough, \$3,059; J. B. Long, Red Deer, \$5,321; J. W. Long, Lesloek, \$2,138.90; R. P. Long, Fredericton, \$3,518; V. C. Long, Toronto, \$3,434; J. E. Longley, St. Catharines, \$1,519; B. B. Loomer, Stellarton, \$10,880; G. B. Loomis, Sherbrooke, \$6,799; L. A. Loree, Guelph, \$5,169.21; A. J. Losier, Chatham, N.B., \$3,951; C. H. Loucks, Galt, \$4,344; F. S. Loucks, Toronto, \$6,240; H. R. Loucks, Cobourg, \$4,773; J. F. Loucks, Toronto, \$9,482; C. A. Louden, Morrisburg, \$2,125.40; W. R. Louden, Victoria, \$6,967.50; A. G. Lough, Vancouver, \$1,892; D. W. Loughheed, Chapeau, \$1,809.50; W. A. Loveridge, Bralorne, \$1,543; A. M. Lowe, Vancouver, \$6,487; A. M. Lowey, Moose Jaw, \$2,210; C. M. Lowry, Calgary, \$2,076; J. S. Lowther, Edmonton, \$2,648; I. K. Lubotsky, Halifax, \$10,650; I. Lubin, Montreal, \$4,032; W. Luce, Tracadie, \$5,578; J. E. Lukas, Abbotsford, \$2,919.50; R. Luke, Winnipeg, \$6,306; S. S. Lumb, Bancroft, \$2,493.25; C. A. Lumsden, Ottawa, \$11,918; W. F. Lumsden, North Bay, \$2,755.98; A. L. Lunau, Oakville, \$1,038; B. Lundahl, Vancouver, \$2,278; J. B. Lundy, Port Perry, \$2,111; J. L. Lundy, Oliver, \$2,495; R. E. Lussier, Montreal, \$2,766; O. A. Lyman, Calgary, \$3,588; M. Lymburner, Windsor Mills, \$2,651; J. S. Lynch, Montreal, \$1,247; R. L. Lynn, Taber, \$7,037; E. J. Lyon, Prince George, \$1,425.50; E. K. Lyon, Leamington, \$1,184; R. C. Lyon, Haileybury, \$1,852.40; C. W. Lyons, Lindsay, \$3,960; G. Lyons, Moncton, \$10,833.50; G. W. Lyons, Toronto, \$1,422.

J. C. Mabey, Gananoque, \$2,634; E. S. MacArtney, Ottawa, \$1,903; H. S. MacArtney, Castor, \$2,841; W. C. MacArtney, Ottawa, \$1,139; T. B. MacCallum, Buckingham, \$3,166; D. N. MacCharles, Medicine Hat, \$2,601.50; E. D. MacCharles, Medicine Hat, \$1,637.35; H. MacCrostie, Vancouver, \$9,103; J. R. MacCrostie, Vancouver, \$1,602; A. B. MacDonald, Neil's Harbour, \$1,883.50; C. A. MacDonald, Sudbury, \$1,660; D. C. MacDonald, North Battleford, \$1,956.24; D. D. MacDonald, Montreal, \$1,942; D. L. MacDonald, Dartmouth, \$6,032; G. H. MacDonald, Neepawa, \$3,424; H. M. MacDonald, Oshawa, \$1,897.12; H. W. MacDonald, Saint John, \$3,778; J. A. MacDonald, Montreal, \$5,359; J. A. MacDonald, Ripley, \$2,294; J. B. MacDonald, Stellarton, \$2,108.05; N. MacDonald, Windsor, \$3,431; R. H. MacDonald, Saskatoon, \$2,270; R. L. MacDonald, Kamloops, \$10,299; T. F. MacDonald, Edmonton, \$2,109; W. A. MacDonald, Victoria, \$2,971; W. B. MacDonald, Port Arthur, \$4,595; W. W. MacDonald, Toronto, \$1,579; A. B. MacDonell, Saskatoon, \$9,135; M. J. MacDonell, Saskatoon, \$1,181; D. H. MacDougall, Wynyard, \$5,425; G. G. MacDougall, Sussex, \$15,547; L. R. MacDougall, Toronto, \$1,386.50; D. M. MacFarlane, Regina, \$23,991; A. D. MacGregor, Truro,

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES —Continued

Vote 639—Continued

\$7,341; D. MacGregor, Grande Prairie, \$7,826; C. A. MacIntosh, Liverpool, \$1,436; G. K. MacIntosh, \$12,481; G. P. MacIntosh, Parrsboro, \$2,150; H. C. MacIntosh, Glace Bay, \$5,734; D. M. MacIntyre, Windsor, \$3,463; S. G. MacIsaac, Glace Bay, \$6,907; F. G. Mack, Halifax, \$3,073.35; H. J. Mack, Cornwall, \$3,353.75; B. W. MacKay, Vancouver, \$4,324; C. MacKay, Fredericton, \$1,282.75; C. M. MacKay, Woodstock, Ont., \$1,297.65; G. C. MacKay, Mimico, \$2,131; M. MacKay, Transcona, \$1,090.50; W. M. MacKay, Sault Ste. Marie, \$2,073; I. G. MacKenzie, Ocean Falls, \$2,904; R. B. MacKenzie, St. Catharines, \$9,956; S. MacKenzie, Truro, \$2,832.75; W. F. MacKenzie, Winnipeg, \$4,705.50; R. W. Mackie, Hamilton, \$1,626; K. L. MacKinnon, Renfrew, \$3,186.60; C. C. MacLachlan, Hamilton, \$1,517; W. MacLaren, Toronto, \$1,117; L. D. MacLaurin, Edmonton, \$4,004; D. L. MacLean, Windsor, N.S. \$7,665; H. M. MacLean, Moncton, \$1,705; H. R. MacLean, Edmonton, \$1,279; D. MacLellan, New Waterford, \$1,485; A. A. MacLeod, Forest, \$1,502; B. A. MacLeod, Fort William, \$1,380; F. J. MacLeod, Inverness, \$1,367.90; V. P. MacMahon, St. Catharines, \$4,429; C. L. MacMillan, Baddeck, \$1,188.50; D. D. MacMillan, Leamington, \$4,004; J. D. MacMillan, Newcastle, \$9,402; J. H. MacMillan, Grimsby, \$1,025.65; F. P. MacNamee, Victoria, \$2,771; B. C. MacNeill, Toronto, \$1,938; T. K. MacNichol, Vancouver, \$1,229; D. S. MacPhee, Vankleek Hill, \$4,717; J. A. MacPhee, Summerside, \$5,897.75; A. D. MacPherson, Waterford, \$2,448; G. A. MacPherson, Waterford, \$1,486; J. J. MacPherson, Campbellton, \$5,604.65; K. M. MacPherson, Brantford, \$7,173; D. MacRae, Montreal, \$5,633; H. M. MacRae, Toronto, \$1,958; S. A. MacSween, Montreal, \$1,879; J. W. MacVicar, Forest, \$3,048; W. S. Madill, Toronto, \$13,747; D. C. A. Mady, Sudbury, \$1,583; J. L. Magrath, Victoria, \$2,587; W. G. Mahaffey, Copper Cliff, \$7,994; C. J. Mahoney, Toronto, \$1,363; R. L. Mahoney, Guelph, \$1,048; A. W. Maitland, Montreal, \$2,506; C. W. Maitland, Collingwood, \$1,139.65; J. H. Maitland, Toronto, \$1,216; A. Malkin, Winnipeg, \$5,314; E. Malkin, Parry Sound, \$1,589.50; G. E. Mallam, St. John's, Newfoundland, \$1,706; W. B. Malloch, Niagara Falls, \$7,391; D. H. Mallory, Brockville, \$5,131; H. J. Manchester, Toronto, \$1,991; J. O. Mandeville, Pembroke, \$6,731; R. Manegre, L'Assomption, \$2,616; H. E. Mann, Halifax, \$1,432; J. G. Manning, Burns Lake, \$1,459; T. G. Manning, Saint John, \$3,423; W. G. Manning, Hamilton, \$5,519; A. Marchand, Beauharnois, \$1,808; J. Marchand, Montreal, \$1,636; J. Marcoux, Sherbrooke, \$1,187; R. Marcoux, Buctouche, \$1,230.55; S. Marcus, Bridgewater, \$1,656; P. E. Margesen, Nanaimo, \$1,881; S. Margolese, Vancouver, \$10,014; P. Marin, St. Johns, Quebec, \$1,472; I. Marion, Edmonton, \$3,676; J. Marion, Montreal, \$3,861; C. J. Mark, New Westminster, \$1,890; J. P. Markinski, Winnipeg, \$3,495; C. R. Marlatt, Powell River, \$2,604.75; S. P. H. Marlatt, Powell River, \$2,984; M. A. Marling, Brantford, \$3,831; J. P. G. Marroois, Oshawa, \$2,575; C. Marshall, Desbarats, \$2,698; H. G. Marshall, London, \$1,424; J. A. Marshall, Belleville, \$2,647; J. T. Marshall, Digby, \$7,016; L. F. Marshall, Vancouver, \$10,461; O. A. Marshall, Belleville, \$1,216; R. J. Marshall, Toronto, \$3,167; T. R. Marshall, Toronto, \$1,346; F. Martin, Toronto, \$1,182; G. M. Martin, Ottawa, \$3,859; J. Martin, Timmins, \$6,332; L. M. Martin, Ottawa, \$4,968; N. L. Martin, Montreal, \$1,036; R. E. Martin, Toronto, \$1,209; R. L. Martin, Owen Sound, \$1,705; V. A. Martin, Kingston, \$3,956; C. T. Mason, Hamilton, \$2,497; H. S. Mason, Toronto, \$2,420; H. W. Mason, Galt, \$4,299; W. H. E. Mason, London, \$5,737; W. J. Mason, Richmond Hill, \$7,421; L. Masse, Levis, \$1,468; A. Massicott, Three Rivers, \$4,935; C. E. Massicotte, Chicoutimi, \$4,070; A. Masson, Montreal, \$13,705; R. Mathieu, St. Jean, \$6,995; C. H. Matthison, Vancouver, \$5,179; C. Mauger, Granby, \$1,412.50; L. A. Maxwell, Calgary, \$1,854; C. A. May, Niagara Falls, \$1,904; J. A. McArthur, Martindale, \$1,093; J. E. McArthur, Noranda, \$1,746.30; J. D. McAskile, Woodstock, Ont., \$1,238; J. R. McAvoy, Brockville, \$3,015.50; W. W. McBain, Port Colborne, \$1,954; E. S. McBride, Kingston, \$2,427; J. M. McBrien, Prince Albert, \$4,341; R. E. McCoom, Brockville, \$4,227; A. W. McCabe, Richmond, Que., \$3,000; C. A. E. McCabe, Valleyfield, \$2,632; H. M. McCaffery, Brooks, \$5,717.50; J. M. McCaffery, Calgary, \$9,502; R. J. McCallum, Alexandria, \$4,655; D. A. McCarten, Winnipeg, \$2,817; R. J. McCarten, Winnipeg, \$3,854; T. C. McCarten, Winnipeg, \$3,768; A. McCarter, Victoria, \$1,070; T. G. McCarthy, Winnipeg, \$10,152; C. F. McCartney, Toronto, \$6,346; M. G. McCartney, Peterborough, \$4,187; S. G. McCaughey, Ottawa, \$3,000; G. McCauley, Hamilton, \$3,590; W. J. McCauley, Moose Jaw, \$3,256; H. A. McClean, Mimico, \$2,760; E. R. McClintock, Centerville, \$3,299; J. B. McClinton, Timmins, \$8,948.20; F. D. McClure, Toronto, \$13,020; R. G. McColl, Kitchener, \$3,606; T. D. McColl, London, \$14,647; C. S. McComb, Port Arthur, \$1,236; F. L. McConnell, Saskatoon, \$1,702; L. H. McConnell, Saskatoon, \$5,204; L. H. McCool, North Bay, \$8,958; D. W. McCord, Winnipeg, \$2,439; R. A. McCormack, Edmonton, \$3,678; J. G. McCubbin, Chatham, \$7,194; C. McCullough, Fort William, \$6,983.95; N. A. McCullough, Toronto, \$1,349; D. S. McCurdy, Truro, \$1,370.45; F. J. McCurry, Toronto, \$16,337; D. E. McCutcheon, Toronto, \$1,430; J. O. McCutcheon, London, \$2,669; R. C. McCutcheon, Highgate, \$1,053; W. C. McCutcheon, Belleville, \$6,099; H. O. McDiarmid, Brandon, \$3,901; R. O. McDiarmid, Brandon, \$2,447; C. A. McDonald, Sydney, \$3,242; J. O. McDonald, Sudbury, \$6,715.25; P. E. McDonald, Toronto, \$4,552; J. M. McDougall, Vancouver, \$1,812; K. McDowell, Renfrew, \$6,397; J. A. McEwen, Carleton Place, \$1,072.50; R. A. McEwen, Edmonton, \$6,632.50; D. A. McGillivray, Wallaceburg, \$1,211; J. McGillivray, Winnipeg, \$1,310; J. E. McGillivray, Weyburn, \$1,833.50; J. A. McGinnis, Edmonton, \$3,556; J. C. McGowan, Hamilton, \$1,719; E. F. McGregor, Ottawa, \$3,704; H. B. McGregor, Penticton, \$2,372.50; J. A. McGregor, Regina, \$1,022; J. P. McGuigan, Halifax, \$3,565; G. A. McGuire, Vancouver, \$3,609; M. G. McGuire, Brockville, \$5,794.30; A. C. McInnes, Winnipeg, \$4,718; D. A. McInnes, Victoria, \$2,608; J. D. McInnes, Sudbury, \$1,368.50; D. D. McIntosh, Alexandria, \$1,137; H. E. McIntosh, South Porcupine, \$7,017; W. T. McIntosh, Toronto, \$4,167; D. F. McIntyre, Edmonton, \$2,842; D. O. McIntyre, Toronto, \$3,301; H. McIntyre, Charlottetown, \$2,435; H. A. McIntyre, Clinton, \$3,003; L. McIntyre, Winnipeg, \$2,766; D. J. McKay, Woodstock, Ont., \$1,384.15; E. R. McKay, Biggar, \$3,006; G. M. McKay, Edmonton, \$4,985; M. A. McIntyre, Edmonton, \$4,952; W. McIver, Edmonton, \$6,958; D. A. P. McKay, Wyoming, \$1,485; G. E. McKeage, Nanton, \$1,071; D. C. McKechnie, Cadomin, \$3,862; A. D. McKee,

Vote 639—Continued

Dauphin, \$8,607; E. C. McKee, Peterborough, \$5,095; G. G. McKee, Elora, \$4,304; G. H. McKee, Owen Sound, \$3,024.50; H. E. McKellar, Carleton Place, \$6,534; H. E. McKellar, St. Thomas, \$1,303; M. A. McKelvey, Magog, \$2,191.50; A. C. McKenna, Ottawa, \$1,066; H. E. McKenna, Sherbrooke, \$2,250; R. I. McKenna, Moncton, \$1,589; B. McKenny, Winnipeg, \$1,242; J. S. McKenty, Winnipeg, \$1,176; C. H. McKenzie, Sarnia, \$3,478; G. G. McKenzie, Vancouver, \$5,287; H. McKenzie, Charlotteown, \$1,630; G. H. McKewen, Ottawa, \$1,495; G. K. McKewen, Fort William, \$18,827; D. L. McKerracher, Amputor, \$1,753; G. H. McKenny, Montreal, \$1,743; A. L. McLachlan, German, \$1,158; J. R. McLachlan, Hamilton, \$1,133; A. C. McLagan, Preston, \$1,213.25; C. E. McLaghdin, Halifax, \$3,965; K. E. McLaghdin, Athens, \$1,592; R. C. McLaghdin, Paris, \$2,914; A. H. McLean, Orillia, \$2,957; D. L. McLean, Windsor, N.S. \$2,571; D. R. McLean, Sydney Mines, \$18,140; J. D. McLean, Edmonton, \$2,098; L. A. McLean, Moncton, \$1,819; R. M. McLean, Wexford, \$2,816.10; W. C. McLean, Toronto, \$2,418.50; W. F. McLean, Brampton, \$1,825; F. F. McLellan, Westville, \$8,811; D. A. McLennan, Campbellton, \$8,715.50; C. D. McLeod, Winnipeg, \$5,316; C. S. McLeod, Winnipeg, \$8,235; D. A. McLeod, New Waterford, \$7,271; P. A. McLeod, Kingston, \$2,335; J. C. McLester, Windsor, \$4,718; W. L. McMaichen, Toronto, \$1,509; R. McMahon, Montreal, \$1,838; W. P. McManus, Windsor, \$2,155; R. G. McMillan, Windsor, \$2,972; W. H. McMillan, Thorold, \$2,195.84; J. C. McMullen, Fredericton, \$7,431; A. McMurphy, Melfort, \$1,627; J. A. McMurdo, Summerside, \$2,957; A. M. McNabb, Ottawa, \$13,869; M. R. McNeill, Aylmer, Ont., \$3,134; C. W. B. McPhail, White Rock, \$3,743; W. D. McPhail, Saskatoon, \$1,251; S. P. McPhee, Orillia, \$2,845; C. F. McPherson, Prescott, \$2,382; J. McPherson, Edmonton, \$1,329; K. McPherson, Toronto, \$2,409; R. A. McQueen, Tilsonburg, \$1,499; R. M. McQueen, Woodstock, Ont., \$5,050; R. C. McQuillan, Edmonton, \$1,637; K. E. McRae, West Vancouver, \$2,714; L. F. McRae, Montreal, \$2,241; H. C. McWilliams, Vancouver, \$4,808; L. R. Meach, North Sydney, \$2,660.90; J. A. Meek, Wexford, \$2,072; A. Melady, Ste. Marie De Beauce, \$1,814; J. B. Melancon, Montreal, \$7,029; T. Melanson, Weymouth, \$5,261; P. E. Meloche, Montreal, \$1,682; R. Meloche, Montreal, \$2,071; F. Mendel, Montreal, \$1,224; J. F. Mercer, Victoria, \$2,852.50; J. A. M. Mercier, Quebec, \$1,099; A. L. Meredith, Windsor, \$2,166; C. H. Meredith, Winchester, \$1,563; G. H. Merkeley, Winnipeg, \$4,261; H. J. Merkeley, Winnipeg, \$1,893; E. G. Merner, Windsor, Ont., \$1,931; J. H. Merrell, Vancouver, \$1,737; J. E. Merritt, Halifax, \$3,389; H. Michaud, Edmundston, \$1,911; R. Michaud, Moose Jaw, \$2,811; O. W. Mickelson, Vancouver, \$2,780; G. A. Mickle, Toronto, \$2,095; J. Mignault, Montreal, \$2,089; W. B. Milburn, Victoria, \$1,659; A. E. Miles, Belleville, \$1,196.85; C. B. Miles, Cloverdale, \$1,021.50; R. L. Miles, Birtle, \$4,182; S. F. Miles, Victoria, \$1,874; R. P. Millan, Kingston, \$4,211; J. G. Millar, Lethbridge, \$3,492; G. J. Millen, Toronto, \$5,971.50; J. E. Millen, Toronto, \$6,809; F. G. Miller, Elk Point, \$1,225; F. L. Miller, Fredericton, \$7,581; L. J. Miller, Windsor, \$2,765; W. A. Miller, Winnipeg, \$3,989; W. M. Miller, Vancouver, \$2,076; C. Mills, Weston, \$5,963; F. S. Mills, Whitby, \$3,973; J. G. Mills, Winnipeg, \$2,746; J. W. Mills, Ormstown, \$1,725; M. C. Mills, Fencelon Falls, \$2,385; W. R. Mills, Toronto, \$2,345; J. A. Milne, London, \$2,653; J. B. Milne, Georgetown, \$2,331; J. C. Milne, Orangeville, \$2,097; D. B. Mintz, Weyburn, \$8,118; A. W. Mitchell, Montreal, \$1,090; G. F. Mitchell, Grimsby, \$3,829; H. Mitchell, Winnipeg, \$6,665; H. F. Mitchell, Vancouver, \$2,694; H. W. Mitchell, Winnipeg, \$1,998; J. H. Mitchell, Saskatoon, \$1,392; R. M. Mitchell, Sudbury, \$1,341.50; W. B. Mitchell, Collingwood, \$1,522.85; W. E. M. Mitchell, Victoria, \$4,683.70; J. W. Moffatt, Drumheller, \$7,553; W. W. Moffatt, Fort Colborne, \$1,180; A. Moisan, Quebec, \$6,783; E. E. Mollot, Verdun, \$14,343; M. Monat, Montreal, \$5,898; A. Mondor, Montreal, \$1,307; E. Mongeau, Montreal, \$2,666; E. A. Mongeau, Montreal, \$7,541; O. Mongrain, Montreal, \$3,856; J. R. Monteith, Virden, \$1,555.27; A. R. Montgomery, Winnipeg, \$3,104; G. E. H. Montgomery, Prince Rupert, \$2,685; C. H. Moore, Winnipeg, \$1,673; C. H. P. Moore, Montreal, \$1,821; P. P. Moore, Hamilton, \$2,293; J. H. W. Moore, Lacombe, \$7,155; K. A. Moore, Revelstoke, \$2,841; M. J. Moore, Hamilton, \$1,452; R. J. Moore, Smiths Falls, \$1,220; S. Moore, London, \$1,870; W. R. J. Moore, Nakina, \$3,850; A. Moreau, Montreal, \$2,153; C. E. Morgan, Guelph, \$4,002; G. S. Morgan, Smiths Falls, \$2,754; A. Morin, Montreal, \$3,486; A. Morin, Hull, \$1,945; M. Morin, Montreal, \$1,567; R. W. Morningstar, Toronto, \$2,418; C. N. Morphy, Melfort, \$3,408; C. Morris, Montreal, \$2,372; D. B. Morris, Windsor, N.S., \$3,132.10; Z. A. Morris, Jasper, \$2,758; C. N. Morrison, New Waterford, \$1,223.40; H. B. Morrison, Kimberley, \$2,765; J. D. Morrison, Medicine Hat, \$7,205; J. F. Morrison, Winnipeg, \$1,198; M. E. Morrison, Antigonish, \$4,894; N. E. Morrison, Nelson, \$1,161; R. Morrison, Winnipeg, \$6,836; R. H. Morrissey, Newcastle, \$3,311.25; B. M. Morrow, Leamington, \$1,388.80; C. B. Morrow, Hamilton, \$1,090; G. M. Morrow, Hamilton, \$9,008; G. V. Morton, Toronto, \$1,163; J. F. Morton, Hamilton, \$3,638; J. W. Morton, Montreal, \$2,892; J. Moscovich, Lethbridge, \$6,404; S. R. Moscovich, Vancouver, \$2,808; V. E. Mase, Vancouver, \$2,339; N. B. Moss, Calgary, \$2,055; H. Moulson, Saskatoon, \$1,115; H. T. R. Mount, Ottawa, \$4,862; E. L. Moyer, Moose Jaw, \$2,680; W. M. Moyer, Prince Albert, \$7,309; C. T. Moyle, Hamilton, \$1,342; J. Moxie, Brantford, \$1,378; K. F. Mueller, Toronto, \$1,1571; A. W. Muir, Fergus, \$1,842; T. J. Muir, Trail, \$1,144.75; A. F. Muirhead, Moose Jaw, \$1,179; W. H. Mulhall, Liverpool, \$2,201; E. D. Mulholland, Toronto, \$1,000; J. A. Mullin, Kimberley, \$1,298; M. J. Mulvihill, Pembroke, \$6,295; J. R. Mumford, Toronto, \$1,918; A. R. J. Mumford, Glenora, \$2,387; J. A. Munn, Seaford, \$4,527; C. B. Munro, Pembroke, \$3,611.60; M. A. R. J. Munro, Davidson, \$1,022; J. Munthe, Prince Rupert, \$3,809; W. K. Murdoch, Duncan, \$3,720; P. H. Murdoch, Winnipeg, \$6,015; J. A. Murison, Powell River, \$1,345; A. B. Murphy, Smiths Falls, \$1,359; E. M. Murphy, Cobden, \$1,760; G. N. Murphy, Sudbury, \$1,355; J. A. Murphy, Elgin, \$1,321; M. A. Murphy, Toronto, \$1,467; F. M. Murray, Calgary, \$10,418; G. B. Murray, Hardisty, \$1,553; G. S. Murray, Toronto, \$1,362; J. M. Murray, Ottawa, \$2,820; L. Murray, Edmonton, \$5,054; T. R. Murray, Montreal, \$1,667; W. S. Murray, Edmonton, \$9,392; R. G. Mesgrove, The Pas, \$5,368; L. Mussells, Montreal, \$5,531; H. A. Mutton, Mitchell, \$3,304; A. Myles, Tisdale, \$5,039; A. W. Myles, Winnipeg, \$3,915.

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—Continued

Vote 639—Continued

E. Nadeau, St. Leonard's, \$1,331; J. Nadeau, Montreal, \$5,236; N. Nadeau, Caraquet, \$1,311.65; E. B. Nagle, Saskatoon, \$8,087; J. Naimark, Vancouver, \$12,031.50; P. Nase, Saint John, \$4,752; I. G. Nathanson, Halifax, \$11,473; J. A. Nattress, Oakville, \$4,610; A. C. Necker, Moose Jaw, \$2,537; R. J. Neeldans, Kirkland Lake, \$9,805.05; A. T. Neen, Vancouver, \$1,737; C. H. Nefsky, Toronto, \$3,945; J. W. Neilson, Edmonton, \$1,035; W. G. Neilson, Calgary, \$1,030; C. A. Nelson, St. Catharines, \$2,192; G. C. Neptune, Shoal Lake, \$4,528; F. J. Netherton, Penticton, \$4,371; W. J. Netherton, Penticton, \$4,935; D. I. Neuman, Saskatoon, \$2,402; C. D. Newby, Kelowna, \$5,104; W. G. Newby, Chilliwack, \$6,988; R. A. Newlove, Raymond, \$1,728; S. H. Newman, Halifax, \$5,972; T. R. Nichols, Stratford, \$14,165.00; J. F. Nicholson, Glace Bay, \$5,790.25; M. Nicholson, Amherst, \$9,717; W. A. Nicholson, Nanaimo, \$4,720; V. M. Nickerson, Yarmouth, \$7,375; H. R. Nicklin, Leamington, \$1,980.80; D. Nicol, Vulcan, \$5,830; E. H. Niebel, Capreol, \$2,540; T. Nikiforuk, Vegreville, \$9,573; W. J. Nikiforuk, North Battleford, \$1,178; E. B. Nind, Hamilton, \$5,748; A. B. Noble, Kingston, \$1,690; W. O. Noble, Newmarket, \$2,138; M. Noel, Quebec, \$1,496; B. J. Nolan, Windsor, Ontario, \$5,529; R. L. Noonan, Summerside, \$6,191; E. R. Nordin, Vancouver, \$1,304; C. K. Norris, Waterloo, Quebec, \$3,506.35; A. L. Norton, Dunnville, \$6,818; B. F. O. Nott, North Bay, \$2,085; W. O. Nursey, Toronto, \$3,239; L. B. Nuttal, Prescott, \$7,916.

O. L. Oatway, Red Deer, \$4,585; E. J. O'Brien, Toronto, \$1,567; G. W. O'Brien, Amherst, \$3,987; J. B. O'Brien, Saint John, \$3,015.50; J. E. O'Brien, Hamilton, \$1,862; W. C. O'Brien, Yarmouth, \$2,451.05; T. H. O'Connor, Toronto, \$1,783; J. E. O'Donnell, Fort Frances, \$2,286.50; R. Ogilvie, Pictou, \$16,142; F. V. Ogulnik, Montreal, \$3,333.75; A. W. O'Hara, Kingston, \$3,811; B. A. Oja, Winnipeg, \$4,087; C. R. Oke, Winnipeg, \$7,252; E. J. O'Leary, Campbell's Bay, \$1,313; A. Olffman, Vancouver, \$14,807.85; A. Oliver, Lachine, \$6,609; A. M. Oliver, Montreal, \$4,771; H. T. Oliver, Montreal, \$12,467; S. L. Oliver, Sault Ste. Marie, \$2,669; J. Olivier, Montreal, \$4,743; J. L. Olivier, Ville Emard, \$7,195; V. Olivier, Sherbrooke, \$2,130; A. Olsen, Edmonton, \$2,774; C. W. Olsen, Edmonton, \$2,864; G. Olsen, Edmonton, \$7,064; F. H. O'Neill, Vancouver, \$1,337; A. J. O'Neill, Edmonton, \$5,342; N. Onischuk, Edmonton, \$1,638; J. J. O'Reilly, Kirkland Lake, \$1,421.10; H. L. Ormsby, Vernon, \$1,443; W. Orobko, Edmonton, \$7,349; J. Orr, Verdun, \$6,321; C. J. Orton, Swift Current, \$7,232; J. V. O'Shaughnessy, Hamilton, \$8,412; P. A. Ostapovitch, Montreal, \$3,065; G. A. Oswald, St. Catharines, \$7,311; B. M. Ott, Toronto, \$2,219; M. H. Ottem, Kamloops, \$4,852; J. P. Oullet, Montreal, \$2,595; P. C. Outhouse, Digby, \$4,774; A. A. Overholt, Brantford, \$2,399.17; W. C. Oxner, Halifax, \$1,870.

G. H. Page, Three Hills, \$4,135; J. Page, St. Jerome, \$1,110; O. Pageau, Montreal, \$2,231; M. Palansky, Winnipeg, \$1,608; A. J. Palmer, Toronto, \$1,212; B. D. Panar, New Westminster, \$3,173; M. Panar, New Westminster, \$5,953; L. A. C. Panton, Kelowna, \$2,409; J. N. Papove, Saskatoon, \$1,937; A. Paquin, Oka, \$1,261; G. Paquin, Donnacona, \$2,159; R. C. Parbery, Victoria, \$1,197; L. Parent, Montreal, \$3,237; W. A. Parent, Hull, \$2,113; D. Parfitt, Victoria, \$2,033; B. Pariseau, Rosemount, \$9,201; J. A. Parish, Toronto, \$1,078; A. G. Park, Montreal, \$7,315; E. R. Parker, Vancouver, \$23,529; H. M. Parker, Sydney, \$6,922; R. T. Parker, Sydney, \$5,494; V. H. T. Parker, Stellarton, \$2,721.50; D. R. Parkes, Caledonia, \$3,532; M. R. Parkin, Vancouver, \$1,943; L. Parks, Toronto, \$6,814; M. C. Parks, St. Catharines, \$2,463; T. F. Parnley, Penticton, \$7,251; F. W. Parrott, Unity, \$5,717; J. R. Parrott, Midland, \$3,058.50; A. O. Parry, Toronto, \$1,509; G. V. Parsons, Moncton, \$1,255; W. R. Parsons, Winnipeg, \$3,306; E. Partridge, Prince Albert, \$6,747; J. Passalis, Winnipeg, \$3,357; C. J. Paterson, Hamilton, \$1,834; J. G. Paterson, Toronto, \$2,213; C. R. Patience, Woodstock, Ont., \$1,665.50; R. W. Patten, Chilliwack, \$1,369; A. H. Patterson, Abbotsford, \$3,941; E. B. Patterson, Paris, \$1,350.75; R. A. Patterson, Kemptville, \$1,461; L. R. Pattison, Welland, \$4,680; H. A. Patzidak, Hamilton, \$1,057; G. S. Paul, Toronto, \$1,184; W. A. Paul, Tweed, \$3,325.50; L. G. Payne, Dresden, \$1,040.95; G. W. Peacock, Grafton, \$1,034.05; H. C. Peake, Parkhill, \$2,642; O. A. Peaker, Brampton, \$1,115; E. R. Pearce, Amherstburg, \$2,037; P. Pearen, Mimico, \$4,488; F. T. Pearson, Toronto, \$3,615; F. G. Pedlar, Olds, \$6,305; L. P. Pelchat, St. Georges, \$1,151; G. Pelletier, L'Assomption, \$3,411; J. M. Pelletier, Mont Joli, \$2,310; L. Pelletier, Gaspé, \$1,260.25; W. G. Penfield, Montreal, \$1,355; J. H. Pentland, New Westminster, \$3,755; F. H. Penwill, Vancouver, \$4,984; W. J. Pepin, Windsor, Ont., \$1,589; A. F. Perkins, Barrie, \$2,473; L. Perlman, Windsor, Ont., \$3,530; G. A. Perrault, Montreal, \$5,151; L. Perrault, Ville Emard, \$3,832; P. E. Perrault, L'Assomption, \$3,870; D. Perron, Valleyfield, \$1,864; R. Perry, Windsor, Ont., \$1,252.50; I. N. Pesmer, Montreal, \$1,113; G. D. Peters, Winnipeg, \$2,818; H. H. Peters, Saint John, \$2,511; J. H. A. Peters, Toronto, \$1,699; J. E. Peterson, Stratford, \$1,343; T. C. Peterson, Hamilton, \$9,390; N. Petit, Montreal, \$3,540; W. S. Phelps, Montreal, \$2,110; J. A. Phillips, Cornwall, \$7,519; K. M. Phillips, Welland, \$5,930; P. Phillips, Princeton, \$1,047; S. J. Phillips, Oshawa, \$10,497; G. M. Philp, Hamilton, \$5,214; W. W. Philp, Toronto, \$7,571; A. W. Philp, Winnipeg, \$2,099; G. Philipps, Dawson Creek, \$3,029; A. Picard, Montreal, \$2,861; H. Picard, Granby, \$1,323.85; J. W. Picard, Swan River, \$8,423; L. Picard, St. Hyacinthe, \$5,061; W. H. Pickering, Vancouver, \$6,467; H. Pigeon, Montreal, \$1,423; J. G. Pilkey, Toronto, \$4,809; L. P. Pilon, Vaudreuil, \$2,405; A. Pineau, Matane, \$3,276; G. M. Pineault, Campbellton, \$1,698; C. M. Pineo, Port Alberni, \$5,547; W. A. Pitcairn, Montreal, \$1,264; E. Plante, Sherbrooke, \$1,345; G. Plourde, L'Islet, \$2,694; A. R. Poag, Hamilton, \$2,641; L. N. Poeh, Westmount, \$2,077; J. A. Poirier, Montreal, \$2,207; L. H. Poirier, Montreal, \$7,470; I. G. G. Polack, Sudbury, \$1,771; M. Polansky, Winnipeg, \$1,331; R. Poliquin, Montreal, \$1,643; F. Pollock, Vancouver, \$3,590; G. Pollock, Thorold, \$10,775; W. A. Pommer, Manitou, \$6,099; W. S. Porteous, Vancouver, \$2,951; A. B. Porter, Vancouver, \$6,818; C. A. Porter, North Bay, \$7,297; C. M. Porter, Toronto, \$1,015; J. F. Porter, Toronto, \$5,362; S. L. Portugal, Calgary, \$1,283; A. L. Posen, Toronto, \$6,168; S. D. Posner, Winnipeg, \$2,477; H. M. Potashin, Toronto, \$2,803; P. Potoski, Yorkton, \$1,091; W. A. Potter, Niagara Falls,

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES. *Continued*

Vote 639—Continued

\$5,813; E. L. Pottinger, Vancouver, \$1,141; P. Potvin, Montreal, \$1,056.25; G. E. Poullet, Verdun, \$12,468; J. Poullet, Joliette, \$1,122; L. Poullet, Ste. Croix, \$1,908; R. Poupard, Montreal, \$8,815; H. B. Powell, Calgary, \$2,090; A. Powers, Ottawa, \$1,561; A. Poyntz, Victoria, \$2,943; M. L. Pratt, Managick, \$1,599; P. Present, Valleyfield, \$2,575; G. L. Pressien, Hamilton, \$2,697; W. G. Preston, Peterborough, \$4,222; J. O. Prevost, Montreal, \$5,596; R. F. Price, Ottawa, \$2,957; W. H. Pritchard, Ottawa, \$7,208; P. B. Proudfoot, Russell, \$1,256; H. Provancher, Rivière du Loup, \$1,397; T. Provost, Ottawa, \$1,413; W. R. Prowse, Hamilton, \$2,847; C. A. Publow, Picton, \$2,328.50; J. G. Pullar, Calgary, \$2,464; C. M. Purcell, Pembroke, \$2,281; H. E. Purcell, Huntingdon, \$3,303; C. Purdon, Estevan, \$5,571; H. L. Purdy, Vancouver, \$1,318; J. H. Purdy, Toronto, \$3,186; A. E. Pye, Montreal, \$1,135.

H. Quackenbush, Fort William, \$2,245; E. Quevillon, Hull, \$7,877; A. J. Quick, Hamilton, \$2,114; M. J. Quigley, Toronto, \$1,208; N. J. Quigley, Banff, \$4,101; F. H. Quinn, Abbotsford, \$1,314.

A. A. Rabinovitch, Winnipeg, \$10,591; W. W. Race, Brantford, \$3,223; E. F. Racher, Sarnia, \$1,421; C. Racicot, Montreal, \$9,055; A. Racine, Quebec, \$2,733; A. F. Rader, Vancouver, \$2,096; S. V. Railton, Port Colborne, \$1,368.50; C. C. Ramage, Vineland, \$1,309; W. D. Ramore, Port Arthur, \$1,895; P. Ramsay, Montreal, \$7,685; R. M. Ramsay, Winnipeg, \$2,917; E. F. Ranger, Hull, \$15,834; W. D. Rankin, South Porcupine, \$2,009.30; J. A. Rankine, Kelowna, \$1,714.25; G. Ratte, Quebec, \$1,873; W. F. Rattle, Toronto, \$1,827; M. Raymond, Noranda, \$3,022; J. D. Reddin, Mount Stewart, \$4,244; G. A. Redford, Toronto, \$2,649; D. M. Reed, Middleton, \$3,723; L. H. Reed, Woodstock, N.B., \$1,019; L. Reeves, Montreal, \$8,631; W. H. Reeves, Fort Frances, \$1,017; T. Reginier, Rockland, \$3,213; A. H. Reid, Arnprior, \$8,339; C. G. Reid, Georgetown, \$2,719; E. A. Reid, London, \$2,015; R. D. Reid, Prince Albert, \$15,566; R. J. Reid, Windsor, Ont., \$1,985; R. N. Reid, Regina, \$3,199; J. E. Reinhorn, Regina, \$1,943; J. E. Renton, Trenton, \$3,400; G. E. Renwick, Lakefield, \$1,457; W. H. Renwick, Preston, \$8,727; A. Reny, Sillery, \$1,589; H. Reny, St. Joseph de Beauce, \$1,161; M. Reuteky, Montreal, \$2,759; A. M. Revell, Edmonton, \$1,619; R. L. Revell, Woodstock, Ont., \$1,135; E. M. Rey, Toronto, \$1,091; J. W. Reynolds, London, \$1,398; C. M. Rhodes, Lindsay, \$2,659; P. Riben, Blain Lake, \$2,937; G. Ricard, Grand'Mere, \$3,810; J. Rice, Winnipeg, \$5,354; J. H. Rice, Halifax, \$1,140; L. G. Rice, Abbotsford, \$1,412; R. N. D. Rice, Petioticidae, \$4,072; C. Richard, Ste. Anne de la Pocatière, \$1,072; Richards, Singleton and Hall, Toronto, \$9,300.50; A. R. Richards, Cobourg, \$1,115.75; H. C. Richards, Hamilton, \$44,878; T. W. Richards, Ottawa, \$10,880; A. D. Richardson, Montreal, \$1,661; A. K. Richardson, Toronto, \$3,157; L. G. Richardson, Campbellford, \$3,010; S. R. Richardson, Victoria, \$4,060; W. R. Richardson, Bolton, \$1,831; J. V. Riches, Port Arthur, \$1,291; G. B. Richmond, Sydney, \$8,537; J. E. Richmond, Trenton, \$3,491; J. R. Riddell, Palmerston, \$1,451.80; W. H. Ridge, Hamilton, \$1,850; C. H. Ridley, Vancouver, \$2,226; J. C. Riffel, Toronto, \$1,643; J. M. Riffel, Regina, \$12,321; W. J. Riley, Winnipeg, \$2,502; J. J. Rinfret, Louiseville, \$2,662; L. Ringuet, La Tuque, \$7,080; S. Riskin, Edmonton, \$6,936; A. B. Ritchie, Guelph, \$1,275; J. S. Ritchie, Port Arthur, \$3,913; M. E. Ritchie, St. Boniface, \$5,522; W. G. Ritchie, Dauphin, \$1,121.75; H. C. Roach, Toronto, \$4,232; E. J. Robb, Winnipeg, \$2,365; G. Robb, Vancouver, \$7,933; H. C. Robb, Regina, \$9,395; W. J. Robb, Winnipeg, \$5,063; J. F. Roberts, Sarnia, \$2,015; C. S. Robertson, Dauphin, \$3,632; F. G. Robertson, Cobourg, \$3,525.70; M. Robertson, Indian Head, \$4,425; R. S. Robertson, Cobourg, \$2,935; A. Robichaud, Tracadie, \$1,920; E. Robidoux, Shediac, \$8,825; H. Robillard, Vaudeville, \$3,885.50; K. F. Robins, Edson, \$4,419; T. E. E. Robins, Charlottetown, \$2,819; G. A. Robinson, Toronto, \$1,620; G. B. Robinson, Kentville, \$3,656; H. J. D. Robinson, Edmonton, \$3,170; J. T. H. Robinson, Walkerton, \$1,321.55; L. G. Robinson, New Westminster, \$5,057; N. L. Robinson, Hamilton, \$12,794; T. A. Robinson, Brampton, \$2,086; T. N. Robinson, Windsor, Ont., \$1,482; G. W. Robson, Victoria, \$1,095.50; J. W. Robson, Kirkland Lake, \$3,881; C. Rochette, Montreal, \$1,720; J. W. Rochette, Montreal, \$1,532; M. N. Rockman, Toronto, \$1,808; W. J. Rodwell, Weston, \$1,093; J. P. Roger, Montreal, \$1,969.50; D. R. Rogers, Huntsville, \$1,356.50; G. F. Rogers, Huntsville, \$1,495; M. A. Rogers, Montreal, \$3,065; R. F. Rogers, Welland, \$5,355; T. L. Rogers, Yarmouth, \$1,422; E. Rollaston, Toronto, \$4,467; W. E. Romph, Hamilton, \$1,787; C. W. H. Rondeau, Montreal, \$3,111; G. M. Rondeau, Westmount, \$11,569; R. Rondeau, Montreal, \$1,022; V. Rondeau, Rouleau, \$2,799; H. A. Roodman, Kirkland Lake, \$6,598; R. A. Rooney, Edmonton, \$2,352; L. B. Roop, Kingston, \$5,309; E. A. Roos, Mount Forest, \$1,195; H. C. Roos, Weston, \$7,893; R. S. Rose, Campbell River, \$2,769; J. Rosen, Montreal, \$1,002; L. J. Rosen, Montreal, \$1,496; S. Rosen, London, \$2,316; J. Rosove, Winnipeg, \$3,843; A. W. Ross, Moncton, \$1,388.50; B. R. Ross, Fredericton, \$6,196; G. H. Ross, Wingham, \$2,947; J. V. Ross, London, \$5,281; R. A. Ross, Swift Current, \$1,629; W. H. Ross, Saint John, \$10,481; W. H. Ross, Regina, \$1,115; A. L. Rothstein, Winnipeg, \$1,892; W. O. Rothwell, Timiskaming, \$1,026.80; E. Rouleau, Thetford Mines, \$1,399; F. M. Roulston, Sudbury, \$4,699; D. M. Rouse, Bancroft, \$3,802; E. Rousseau, Sherbrooke, \$2,677; J. F. Routhier, Charny, \$1,403; W. J. Rovay, Toronto, \$1,032; C. L. Rowland, Vancouver, \$3,656; S. J. Rowley, Toronto, \$1,847; C. M. Rowsome, Ottawa, \$6,726; R. M. Rowter, Bear River, \$1,121.35; D. Roy, Limoulin, \$2,745; G. E. Roy, Victoriaville, \$2,412.95; L. Royer, Chambly Canton, \$2,804; J. O. Ruddy, Whitby, \$2,171.15; C. A. Rudell, London, \$10,062; M. J. Ruddell, Guelph, \$2,238.50; I. V. Rumball, Chatham, \$1,061; P. J. Rumball, Victoria, \$1,435; J. Rumberg, Winnipeg, \$1,563; E. A. Rupert, Toronto, \$1,164; C. D. Rusen, Winnipeg, \$6,704; J. A. Rushton, Port Elgin, \$1,139; C. D. Russell, Oshawa, \$2,023; A. C. Rust, Toronto, \$1,311; W. J. Rutherford, Vancouver, \$4,302; W. A. Rutledge, Vancouver, \$14,986; J. R. Ryan, Springhill, \$3,584.65; L. N. Ryan, Bracebridge, \$5,282; D. A. Rylands, Lethbridge, \$6,982.

E. W. Sadler, Owen Sound, \$7,030; A. J. Saich, Victoria, \$5,687; J. Saindon, Drummondville, \$1,677; G. P. Saine, Sherbrooke, \$1,480; O. St. Amand, Quebec, \$1,831; H. St. Germain, Montreal, \$1,325; F. G. Salisbury, Saskatoon, \$2,560; A. P. Salter, Victoria, \$2,157; A. T. Salter, Victoria, \$2,014; M. M. Samuels,

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—Continued

Vote 639—Continued

Toronto, \$7,052; W. J. Sanders, Brandon, \$3,075; S. H. Sands, Westlock, \$6,902; H. M. Sanson, Rouyn, \$1,769; S. W. Sarbit, Selkirk, \$8,237.50; A. Sarrasin, Rosemount, \$7,234; H. A. Saunders, Port Arthur, \$3,932; L. J. Saunders, Toronto, \$1,283; S. V. Saunders, Smith's Falls, \$3,325; J. A. Savard, Kenogami, \$2,653; M. F. Savitsky, Prince Albert, \$1,425.50; T. Sawchenko, Vancouver, \$1,453; W. L. Sawyers, Winnipeg, \$6,923; J. D. Searfone, Windsor, Ont., \$13,293; J. J. Schachter, Saskatoon, \$9,251; A. A. Scharf, Saskatoon, \$1,154; R. L. Scharff, Vancouver, \$1,895; J. I. Scholes, Timmins, \$3,758; M. Schreiber, Port Coquitlam, \$1,825.75; L. Schumacher, Toronto, \$1,453; R. G. Schwalm, Harriston, \$1,670; H. M. Schweitzer, Regina, \$1,425; A. Scott, London, \$2,056; A. C. Scott, Indian Head, \$1,399.45; G. R. Scott, Peterborough, \$7,070.75; J. H. Scott, Orillia, \$3,558; J. R. Scott, Belleville, \$1,808.75; R. G. Scott, Lindsay, \$6,125; R. L. Scott, Brantford, \$9,158; R. W. Scott, Winnipeg, \$2,804; W. H. Scott, Vermilion, \$6,012; R. Scott-Monerieff, Victoria, \$7,761.50; G. D. H. Seale, West Vancouver, \$2,359; D. G. Seaton, Toronto, \$1,383; J. F. Sebben, Stratford, \$1,975; S. H. Seetner, Toronto, \$1,110; C. Seguin, Montreal, \$3,208; C. R. Seller, Montreal, \$1,213; F. M. Serena, Hamilton, \$2,796; W. Setka, Prince Albert, \$1,110.50; G. B. Sexton, London, \$3,537.50; G. C. Seymour, Barrie, \$1,338.40; W. M. Seymour, Orillia, \$2,763; C. A. Shaffer, Fort William, \$10,058; W. J. Shaffner, Bridgewater, \$4,570; D. Shain, Toronto, \$18,720; W. A. Shand, Toronto, \$4,884; F. R. Shankel, Windsor, N.S., \$1,782.50; L. V. Shankman, London, \$7,408; G. L. Shaanon, Sault Ste. Marie, \$1,617.25; S. C. Shantz, Kitchener, \$2,087; C. G. Shapera, Sherridan, \$3,483; E. Shapera, Saskatoon, \$1,928; D. J. Shapira, Prince Albert, \$1,623; L. Sharpe, Toronto, \$1,181; H. Shatsky, Vancouver, \$13,569; J. O. Shaunessy, Toronto, \$5,534; H. A. Shaver, St. Catharines, \$3,404; E. A. Shaw, Prince Albert, \$1,313; R. Shaw, Nelson, \$3,723; T. W. Shaw, Russell, Man., \$1,634.35; W. E. Shaw, Mission, \$3,086; W. A. Shea, Alberton, \$1,195; E. J. Sheahan, St. Paul De Metis, \$4,422; J. M. Sheldon, Toronto, \$1,145; J. W. N. Shepherd, Kelowna, \$4,620; A. W. Sheridan, Brockville, \$4,687; C. W. Sheridan, Ottawa, \$1,812; W. E. Sheridan, Hamilton, \$1,844; R. T. Shillington, Calgary, \$8,942; A. J. Shinof, Winnipeg, \$2,150; S. Y. Shirley, Shelburne, \$1,133; D. T. Shizgal, Montreal, \$8,908; B. N. Shlaim, Edmonton, \$6,488; H. J. Short, Winnipeg, \$7,440; R. D. Shortreed, Vancouver, \$4,482; D. E. Shultis, Hamilton, \$5,350; J. F. Shute, Williams Lake, \$1,550; R. F. Shuttleworth, Braebridge, \$4,969; C. V. Sibbald, Toronto, \$11,929; A. M. Siddall, Pubnico, \$2,211.20; G. Sidenberg, Toronto, \$1,331; R. E. Sidenberg, Sarnia, \$3,515; W. J. Siebert, Rosthern, \$1,988; S. Siegel, Cardston, \$1,353; R. Silverstone, Montreal, \$5,362; P. Simard, Cap Aux Meules, \$1,228.70; F. C. Simms, Edmonton, \$3,664; N. L. Simon, Hamilton, \$12,339; C. S. Simpson, Langley Prairie, \$6,635.50; A. Sinclair, Sault Ste. Marie, \$1,291.50; A. C. Sinclair, Campbellton, \$3,317; A. V. Sinclair, Fort William, \$5,082; W. A. Sinclair, St. Stephen, \$5,378; W. S. H. Sinclair, Ottawa, \$2,086; A. Singer, Saskatoon, \$9,489; P. Singer, Toronto, \$3,664; A. J. Sipes, Vancouver, \$1,348; J. Sirois, Quebec, \$1,326; M. Sirois, Mont Joli, \$1,070; H. R. Skilling, Toronto, \$1,250; C. L. Skinner, Saskatoon, \$2,709; T. A. Skinner, Calgary, \$3,010; C. Sklar, Calgary, \$8,580; E. Sklar, Calgary, \$12,036; A. Skudwick, Hamilton, \$4,864; Slack, Slack, Fletcher, and Wyatt, Medicine Hat, \$12,993; C. S. Slack, Picton, \$5,740; E. A. Slack, Medicine Hat, \$1,653; J. H. Slayer, Bear River, \$1,203.35; B. E. Sleeth, Toronto, \$4,311; O. H. Sloan, Weston, \$1,745; A. Slone, Ottawa, \$1,512; S. S. Smail, Montreal, \$7,883; A. H. Smallwood, Souris, P.E.I., \$3,915; C. C. Smart, Ottawa, \$11,076; W. E. Smart, Penetanguishene, \$2,680; W. B. Smeaton, Niagara Falls, \$9,273; T. H. Smellie, Prescott, \$2,264; A. G. Smith, Brantford, \$4,470; A. R. Smith, Charlottetown, \$5,989; D. Smith, Liverpool, \$4,984; D. Smith, Stratford, \$1,666.52; E. P. Smith, Brantford, \$2,728; F. Smith, Vancouver, \$1,332; F. R. Smith, Saskatoon, \$2,260.50; G. C. Smith, Saint John, \$17,100; H. Smith, Toronto, \$1,535; H. B. Smith, Vancouver, \$3,525; H. F. Smith, Brantford, \$3,322; H. H. Smith, Portage La Prairie, \$8,768; H. L. Smith, Windsor, Ont., \$1,519; J. Smith, Rouyn, \$8,472; L. E. Smith, Calgary, \$4,872; L. H. Smith, Simcoe, \$5,386; N. Smith, Chatham, Ont., \$1,501; N. C. Smith, Thessalon, \$4,066; T. W. Smith, Hawkesbury, \$2,390.90; W. D. Smith, Grand Forks, \$1,507; W. J. Smith, Toronto, \$8,122.50; R. Smithurst, Powell River, \$9,274; G. E. Smockum, Alliston, \$3,507; P. T. Smylski, Hamilton, \$1,818; B. R. Smyth, Peterborough, \$6,432.50; C. W. Smythe, Toronto, \$1,263; C. M. Snelgrove, London, \$2,736; J. W. Snell, St. Thomas, \$2,613.75; I. E. Snider, Vancouver, \$3,056; R. H. Snyder, Winnipeg, \$3,008; M. Solomon, Montreal, \$1,171; S. M. Somers, Drumheller, \$8,822; D. A. Somerville, Bristol, N.B., \$10,401; E. S. Somerville, South Porcupine, \$4,141; W. R. Somerville, Haileybury, \$2,172; F. W. Sonnett, Winnipeg, \$4,604; W. H. Soper, Charlottetown, \$1,012; C. W. Soules, Toronto, \$1,222; H. T. Southwood, Sherbrooke, \$3,343.50; W. E. Spankie, Calgary, \$1,353; E. Spauling, Tilbury, \$2,562; R. M. Spauling, Toronto, \$9,300; A. D. Sparrow, Calgary, \$1,068; W. W. Speers, Toronto, \$2,419; D. Speller, Winnipeg, \$2,481; J. A. Spelman, Kitchener, \$1,190; J. C. M. Spence, Fort William, \$3,127; S. W. Spicer, Kentville, \$6,023; F. S. Spiers, Barrie, \$4,954; R. G. Spink, St. Boniface, \$13,656; G. W. Spinks, Hamilton, \$1,791; C. Siro, Ottawa, \$1,035; S. Spivak, Toronto, \$4,275; P. D. Spohn, Waterloo, \$2,050; W. C. Sprague, Vancouver, \$2,469; E. V. Spurbett, Vancouver, \$7,225; W. C. Spratt, Stratford, \$3,570.50; B. Sproul, Moncton, \$1,544; F. E. Sproul, Chatham, N.B., \$9,765.50; G. A. Sproul, Springhill, \$9,011; H. Sproul, Newcastle, \$1,700.50; J. E. Sproul, Chatham, N.B., \$7,270; N. B. Sproul, Kingston, \$6,027; J. B. Sproule, Sault Ste. Marie, \$12,728; S. E. Stacey, Peterborough, \$5,859; R. H. Stanford, Wolfville, \$6,015; L. W. Staples, Ingersoll, \$1,028; F. J. Stapleton, Galt, \$14,103; M. Star, New Glasgow, \$2,379; F. A. E. Starr, Sudbury, \$1,846; I. R. Steadman, Gananoque, \$2,026; H. G. Steed, Nelson, \$4,211; A. C. Steele, West Lorne, \$2,002; M. R. Steen, Winnipeg, \$6,915; A. C. Steeves, Calgary, \$1,932; H. Steeves, Moncton, \$1,111; J. L. Steeves, Vancouver, \$2,272; S. Stein, Kimberley, \$6,738; J. D. Stenstrom, Victoria, \$3,139.50; R. L. Stephenson, St. Catharines, \$1,483; L. A. Stern, Mattawa, \$2,039; W. D. Stevens, Westport, \$1,839; A. B. Stevenson, New Glasgow, \$1,306.55; A. R. Stevenson, Peterborough, \$3,174; J. C. Stevenson, Brampton, \$1,159; W. M. Stevenson, Avonmore, \$4,295; Stewart and Kenney, Maple Creek, \$4,124; A. A. Stewart, Toronto, \$2,016; C. A. Stewart, Toronto, \$15,434; C. G. Stewart,

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—Continued

Vote 639—Continued

Hamilton, \$6,712; D. R. Stewart, Edmonton, \$6,258; H. A. Stewart, Kingston, \$7,966; H. R. Stewart, Winnipeg, \$7,495; J. A. Stewart, Victoria, \$5,449; J. B. G. Stewart, Toronto, \$1,930; J. L. Stewart, Hamilton, \$3,535; R. J. Stewart, Vancouver, \$2,031; R. M. Stewart, Markham, \$2,775.50; R. T. Stewart, Hamilton, \$2,114; R. T. Stiek, Cornerbrook, Newfoundland, \$1,533; A. C. Stinson, Ottawa, \$6,359; E. D. Stinson, Winnipeg, \$1,403; G. R. Stinson, Toronto, \$6,054; R. Stipe, Watrous, \$1,065.25; L. A. Stirling, Toronto, \$3,024; R. L. Stirett, Sarnia, \$1,463; C. Stirtan, South Mountain, \$1,760; H. Stitt, Sudbury, \$4,366.50; M. L. Stitt, Fort William, \$6,709; G. H. Stobie, Belleville, \$4,507; H. P. Stockton, Prince Rupert, \$1,086; D. M. Stockwell, Toronto, \$2,440; Stoddard and Holland, Halifax, \$1,355; F. J. Stodgell, Windsor, Ont., \$3,261; G. L. Stoker, Dawson Creek, \$1,275; W. R. Stokes, Nanaimo, \$3,484; O. R. Stone, Bridgetown, \$1,167.20; E. A. Storey, Sarnia, \$1,545; C. L. Strachan, London, \$5,404; J. S. Strachan, Fort William, \$3,846; M. Stroken, Windsor, Ont., \$10,563; N. W. Strong, Vernon, \$5,202.50; W. R. Stuart, Edmonton, \$8,154; G. N. Stults, Halifax, \$10,331; D. E. Sturgis, Oshawa, \$2,132; S. C. Sudden, Dundalk, \$3,195; W. A. Sugars, Montreal, \$8,009; C. A. Sullivan, Sydney, \$4,379; J. A. Sullivan, Maxville, \$2,143; J. K. Sullivan, Saint John, \$2,406; W. C. Sullivan, Cornwall, \$4,660; J. W. Summers, Didsbury, \$3,980; C. D. Sumner, Quesnel, \$1,471; A. Suprenant, Montreal, \$1,740; L. M. Sussman, Toronto, \$3,637; A. M. Sutherland, Boissevain, \$3,885.65; G. D. Sutherland, Edmonton, \$1,714; J. B. Sutherland, Woodstock, N.B., \$10,650.34; A. J. Swan, Winnipeg, \$7,870; D. C. Swan, Midland, \$2,845.85; B. Swartout, Saskatoon, \$1,524; W. S. Sweetnam, Montreal, \$1,390; G. E. Syer, Milton, \$1,148.50; H. R. Sykes, London, \$1,276; A. Sylvestre, Amos, \$1,520.

R. Talbot, Quebec, \$1,415; G. E. Tanner, Midland, \$5,628.50; L. E. V. Tanner, Toronto, \$1,174; J. C. Tanton, Ottawa, \$1,469; J. A. Tardif, Levis, \$1,048; G. V. Tario, Pembroke, \$4,347; V. W. Tarlton, Duncan, \$9,064; K. J. P. Tawse, New Westminster, \$4,185; A. W. Taylor, Yarmouth, \$5,022; D. E. Taylor, Tillsonburg, \$7,725; H. D. Taylor, London, \$2,867; J. B. Taylor, London, \$2,924; J. F. Taylor, Winnipeg, \$1,609; L. V. Taylor, London, \$1,043; O. C. Taylor, Glace Bay, \$12,147; R. F. Taylor, London, \$1,934; R. H. Taylor, Wolfville, \$3,053; G. E. Teal, Ridgeway, \$4,066; J. Teich, Almonte, \$4,523; B. Temple, Toronto, \$1,528; F. P. Temple, Dartmouth, \$4,093; W. P. Tew, London, \$2,778; G. R. Theberge, Timiskaming, \$5,800; A. V. Therrien, Shawinigan Falls, \$1,249; P. E. Thibaudeau, St. Georges De Beauce, \$1,921; A. Thibault, La Tuque, \$3,203.50; J. A. Thibault, Asbestos, \$1,932; F. C. Thomas, Saint John, \$5,519; W. D. Thomas, Bobcaygeon, \$1,286.80; W. G. Thomas, Niagara Falls, \$1,169; E. L. Thompson, Vancouver, \$7,333; F. G. Thompson, Clinton, \$4,348; F. L. Thompson, Westboro, \$3,831; G. R. Thompson, Windsor, Ont., \$1,586; H. A. Thompson, Toronto, \$1,378; H. C. Thompson, Hamilton, \$5,452; J. E. Thompson, Schreiber, \$1,894; J. L. Thompson, Victoria, \$1,082; M. A. Thompson, Port Arthur, \$2,665; O. R. Thompson, Carnduff, \$9,231; P. G. Thompson, North Devon, \$1,583; R. C. Thompson, Montreal, \$9,105; T. G. Thompson, Vancouver, \$5,642; G. B. Thurston, Edmonton, \$1,934; E. R. Tiffin, Wallaceburg, \$1,458.25; J. V. Tilley, Cochrane, \$1,208.45; M. C. Tindale, Hamilton, \$1,487; Tisdale and Haynes, Prince Albert, \$2,738.50; W. F. Tisdale, Winnipeg, \$1,287; C. E. Toll, Trail, \$11,531; H. S. Tolson, Halifax, \$3,945.75; J. E. Toole, Winnipeg, \$3,281; B. L. Toombs, Winnipeg, \$1,606; R. L. Toron, Saskatoon, \$1,937; G. M. Torney, Montreal, \$1,870; R. A. Torrance, North Bay, \$6,618; T. L. Torrance, Orillia, \$4,479.35; H. J. Totton, Hamilton, \$6,309; H. Tourigny, Magog, \$1,548; T. J. M. Touzel, Toronto, \$1,359; H. Towe, Winnipeg, \$11,079; A. J. Towne, Vancouver, \$2,426; H. J. Townsend, New Glasgow, \$2,373.10; W. S. Traflet, Chilliwack, \$4,328.50; J. C. Trainor, Port Hawkesbury, \$12,242; R. A. Tranter, Niagara-on-the-lake, \$2,315; A. V. Traynor, Kitchener, \$1,114.35; R. L. Treleven, Woodstock, Ont., \$6,189; E. Tremblay, Chicoutimi, \$1,202; G. Tremblay, Longueuil, \$9,021; H. Tremblay, St. Jerome, \$5,744; O. G. Tremmer, Smithroy, \$1,767; O. Trepanier, Farnham, \$2,976; P. Trepanier, St. Johns, Que., \$4,697; P. Trepanier, Verdun, \$6,092; J. N. Tritt, Winnipeg, \$6,813; H. A. Trotter, Brandon, \$8,938; J. Trotter, St. Eustache, \$1,481; J. P. Trotter, Montreal, \$1,089; J. Trudel, St. Therese De Blainville, \$1,759; W. L. Trueman, Melville, \$7,779; J. E. Trueman, Chesley, \$3,042; N. P. Trueman, Arthur, \$3,109; C. M. Truman, Winnipeg, \$1,528; W. Tucker, Port Hope, \$2,191.31; R. C. Tully, Vancouver, \$1,762; J. A. Tupper, Lunenburg, \$3,543; E. J. Turack, Toronto, \$4,785; R. Turcot, Quebec, \$4,927; J. A. Turcotte, Mont Joli, \$2,725; E. Turgeon, Montreal, \$2,585; D. M. Turner, Oakville, \$2,245; H. R. Turner, Victoria, \$1,964; J. W. Turner, Niagara Falls, \$1,970; W. A. Turner, Windsor, N.S., \$1,321; W. J. Turner, Edmonton, \$6,366; H. W. Tweed, Winnipeg, \$3,373; R. L. Twble, Toronto, \$2,623; W. M. Twible, Toronto, \$1,823; W. Tytaneck, St. Catharines, \$3,152.

A. S. Underhill, Kelowna, \$2,652.25; E. R. Upton, Calgary, \$1,778; W. R. Upton, Calgary, \$1,913; B. A. Urie, Kindersley, \$5,282; E. H. Urie, Treherne, \$4,127; C. Usher, Victoria, \$10,382.

J. W. Valiquette, North Bay, \$1,568; G. E. Vanasse, Montreal, \$24,040; R. J. Vance, Watdown, \$1,916; C. E. Vandervoort, Newmarket, \$1,776; A. N. VanLoon, Tillsonburg, \$1,715; R. J. VanL, Edmonton, \$2,172; J. E. Van Vliet, Montreal, \$8,438; J. R. Vaughan, Halifax, \$6,449; W. R. Vaughan, Halifax, \$5,317; A. H. Veilleux, East Angus, \$5,536; S. Veiner, Calgary, \$7,976; E. B. Veitch, Toronto, \$3,140; G. S. Veitch, Montreal, \$7,187; J. L. Venoit, Bathurst, \$10,181; E. Venne, Grand Mere, \$2,154; A. G. Verchere, Port Alberni, \$5,507; A. T. Verchere, Ladysmith, \$4,915; G. E. Verity, Brantford, \$3,632.89; L. Verreault, Mont Joli, \$1,006.48; C. Verret, Grand Falls, \$6,011; S. Verret, Loretteville, \$4,475; J. E. Verth, Toronto, \$3,487; A. J. Vince, Toronto, \$1,662; E. Vinet, Montreal, \$2,135; F. W. Vivian, Hamilton, \$3,622; W. W. Voaden, St. Catharines, \$1,791; C. Vroman, Vancouver, \$11,688.

E. Wachna, Toronto, \$1,008; M. Wachnow, Winnipeg, \$12,165; A. K. Wade, Perth, N.B., \$2,684; W. W. Wade, Cobourg, \$1,059; G. W. Wagner, Nipawin, \$5,191; W. T. Waite, Saskatoon, \$4,703; G. F. Walden, London, \$3,707; W. F. Walford, Montreal, \$1,949; T. O. Walhovd, Edmonton, \$3,115; G. T. Walker, Toronto, \$5,021; J. G. Walker, Calgary, \$10,921; J. G. Walker, Burlington, \$3,570; L. W. Walker, Moncton, \$9,018;

DIRECT PAYMENTS OF \$1,000 OR OVER FOR MEDICAL OR DENTAL FEES—*Continued*Vote 639—*Concluded*

G. C. Walkey, Drumheller, \$1,174; B. J. Wall, Saskatoon, \$2,065; A. B. Wallace, Sunderland, \$1,376; C. Wallace, Havelock, \$4,627; D. M. Wallace, Toronto, \$2,695; E. Wallace, Winnipeg, \$5,517; J. W. Wallace, Goderich, \$1,113.25; R. E. Wallace, Winnipeg, \$2,909; S. A. Wallace, Kamloops, \$2,024.45; W. G. Wallace, Mossbank, \$3,012; M. J. Walley, Vancouver, \$1,404; F. M. Wallingford, Buckingham, \$1,068; L. D. Walmsley, Watson, \$5,699; E. J. Walroth, Carleton Place, \$2,502; J. L. Walsh, Perth, \$3,391; C. F. Walt, Stirling, \$1,280; G. G. Wannop, Lethbridge, \$1,885.50; R. C. Wansborough, Lindsay, \$5,643; E. R. Ward, Montreal, \$1,528; H. B. Ward, Thorold, \$1,513; J. C. Ward, Edmonton, \$1,792; R. G. Ward, Toronto, \$2,006; R. M. E. Ward, Belleville, \$5,154; A. W. Waring, Ingersoll, \$1,342; A. E. Wark, Vancouver, \$4,042; J. M. Wark, Vancouver, \$1,758; T. W. Warner, Yarker, \$2,206; J. F. Warnica, Barrie, \$7,021; D. H. Warren, Vancouver, \$6,309; E. M. Warren, Amherstburg, \$4,349; J. E. Warren, Chicoutimi, \$1,330; J. M. Warren, Calgary, \$12,909; F. E. Warriner, Winnipeg, \$1,464; J. L. Warriner, Winnipeg, \$9,499; M. P. Warshawski, Vancouver, \$11,372; E. J. Washington, Winnipeg, \$2,673; L. A. Washington, Wadena, \$7,686; J. M. Wasserman, Madoc, \$1,051.80; K. C. Wasson, North Battleford, \$9,586; W. R. Watchler, Yorkton, \$8,868; M. J. Waterman, Vancouver, \$4,146; D. S. Watson, Montreal, \$2,939; G. A. Watson, Stayner, \$2,283; G. C. Watson, Vancouver, \$1,521; H. E. Watson, Toronto, \$1,127; P. J. Watson, Toronto, \$4,959; V. L. Watson, Dauphin, \$3,384; W. S. Watson, Vancouver, \$2,557; C. S. Watters, Hamilton, \$3,870; D. T. Waye, Charlottetown, \$2,783.50; H. W. Weagant, Cornwall, \$6,544; W. A. Weatherhead, Sharnot Lake, \$4,129; J. F. Weatherhill, Fort Rowan, \$1,716; W. E. Webber, Edmonton, \$3,259; C. R. Weber, Windsor, Ont., \$1,247.50; G. H. Weber, Guelph, \$2,420; A. S. Webster, Victoria, \$6,111; S. R. Webster, Hamilton, \$1,673; F. A. Weese, Wallaceburg, \$5,754; C. H. Weicker, Regina, \$3,908; E. J. Weiler, Mildmay, \$2,250; S. W. Weiler, Guelph, \$4,129; W. A. Weir, Toronto, \$2,796; W. A. Weir, Winnipeg, \$5,920; N. A. Weldon, Sackville, \$12,213.50; A. C. H. Wensley, Saskatoon, \$1,796; F. J. Wentworth, Brantford, \$4,192; S. G. Werry, Oshawa, \$5,265; M. Wertman, Larder Lake, \$1,502; L. J. Weselake, Winnipeg, \$2,620; N. J. West, Calgary, \$3,931; J. V. Westlake, Vancouver, \$1,195; G. E. Westman, Sault Ste. Marie, \$2,605; R. E. Weston, Tillsonburg, \$3,552.70; R. V. Weston, Schumacher, \$2,014; C. N. Westwood, Victoria, \$3,302.50; W. N. Westwood, Victoria, \$1,606.50; S. K. Wetmore, Saint John, \$14,639; R. Wheatley, Montreal, \$1,182; Wheeler and Edmison, Winnipeg, \$2,220; F. O. Whetham, Hamilton, \$1,003; G. W. Whitaker, Selkirk, \$3,757; R. J. Whitaker, Kenora, \$4,858; A. C. White, Toronto, \$1,241; C. A. White, Red Deer, \$3,764; C. C. White, Windsor, \$4,406; E. L. White, Winnipeg, \$2,092; S. G. White, Gravenhurst, \$4,708; T. H. White, Windsor, \$4,747; W. H. White, Penticton, \$1,730; W. L. Whitelock, Hamilton, \$1,246; W. C. Whiteside, Edmonton, \$1,130; O. B. Whitman, Calgary, \$1,474; E. Whitmore, Victoria, \$6,278; H. F. Whittaker, Edmonton, \$3,254; R. E. Whiteaker, Yorkton, \$1,360.20; C. M. Whitworth, Vancouver, \$1,104; D. Whyte, Peterborough, \$1,029; D. W. Whyte, Ottawa, \$2,172.50; J. C. Wickiew, Liverpool, \$2,075.55; A. T. Wiens, Fort William, \$1,023; T. F. Wiese, Belle River, \$1,340; H. J. Wildfong, Toronto, \$1,910; E. Wilkinson, Edmonton, \$5,077; J. M. Wilkinson, Nanapanee, \$4,848; J. S. Wilkinson, Toronto, \$4,596.90; J. R. Will, Brantford, \$1,439; J. C. Willard, Chatham, \$7,055; A. L. Williams, Hamilton, \$3,330; J. M. Williams, Hamiota, \$4,224; G. S. Williamson, Ottawa, \$3,349; K. G. Williamson, St. Stephen, \$2,940; W. R. Williamson, Vancouver, \$3,993; W. G. Willigar, Pincher Creek, \$3,566; A. H. Wilson, New Glasgow, \$13,953; C. S. Wilson, Kitchener, \$1,243; D. T. Wilson, Fredericton, \$16,930; E. H. Wilson, Perth, \$1,422; E. M. Wilson, Fredericton, \$6,529; G. M. Wilson, Kelowna, \$1,059.50; H. Wilson, Cooksville, \$1,288; J. A. Wilson, Cooksville, \$1,693; J. M. Wilson, Trenton, \$1,386; J. O. Wilson, Windsor, Ont., \$2,434; M. R. Wilson, Perth, \$3,084; P. R. Wilson, Englehart, \$8,813; V. B. Wilson, Parry Sound, \$3,924; V. S. Wilson, Islington, \$5,284; W. E. Wilson, Hastings, \$1,950; W. G. Wilson, North Battleford, \$1,580; W. R. B. Wilson, Edmonton, \$9,626; N. D. Winn, Toronto, \$1,115; R. E. Winn, Weston, \$2,913; R. O. Winn, Kitchener, \$2,147; N. A. Winograd, Winnipeg, \$10,162; P. W. Winthrop, Saskatoon, \$2,064; J. Wittchell, Toronto, \$1,395; M. A. Wittick, Burk's Falls, \$1,902.30; I. Wolch, Winnipeg, \$9,328; J. B. Wolfe, Vancouver, \$4,630; W. A. Wolfe, Ottawa, \$3,451; A. D. Wood, Toronto, \$1,670; A. W. S. Wood, Toronto, \$5,378.50; C. J. Wood, Sudbury, \$3,630; C. O. Wood, Winnipeg, \$1,734; H. Wood, Vancouver, \$1,602; H. B. Wood, Edmonton, \$1,313; M. C. Wood, Toronto, \$1,430; P. H. B. Wood, Winnipeg, \$2,124; R. C. Wood, Tottenham, \$1,908; R. G. A. Wood, Lunenburg, \$1,793.10; W. H. Woodrow, Orillia, \$1,448; C. E. Woods, Ottawa, \$8,902; R. G. Woods, Watford, \$4,982; W. G. Woods, Toronto, \$4,575; W. S. Woolcott, Toronto, \$2,036; E. F. Woolvorton, Woodstock, \$2,917.50; J. F. Worrell, St. Andrews, \$2,363; C. R. Wray, Beamsville, \$1,744; R. J. Wide, Victoria, \$8,252.75; C. E. Wright, Toronto, \$5,628; E. N. Wright, Fort William, \$2,462; F. J. Wright, Toronto, \$1,666; G. F. Wright, Kingston, \$2,637; H. S. Wright, Fredericton, \$1,514; H. V. Wright, Trenton, \$1,910; J. E. Wright, St. Catharines, \$5,205; L. H. Wright, Stettler, \$2,501; O. F. Wright, Vancouver, \$1,043; O. M. Wright, Edmonton, \$8,639; R. A. Wright, Toronto, \$1,498; W. R. Wright, Fredericton, \$1,614; W. W. Wright, Winnipeg, \$5,343; H. A. Wrong, Niagara Falls, \$4,330.06; J. L. Wyatt, Medicine Hat, \$1,534.

H. L. Yack, Hanover, \$2,104; L. C. Yack, Kitchener, \$1,781; S. L. Yaremchuk, Edmonton, \$3,446; R. J. Yeo, Winnipeg, \$2,387; W. G. Yoerger, Prince Albert, \$2,243; D. Young, Winnipeg, \$2,195; E. C. Young, Windsor, Ont., \$9,753; F. Young, Vancouver, \$9,002; G. H. Young, Moose Jaw, \$1,622; H. N. Young, Peterborough, \$1,403.25; J. A. F. Young, Picton, \$2,166.60; L. S. Young, New Westminster, \$8,936.50; T. H. Young, Thorold, \$3,488; W. C. A. Young, Chapleau, \$1,232; W. H. Young, Kentville, \$6,747.15; A. L. Younger, Ottawa, \$1,678.

P. Zakus, Winnipeg, \$4,983; G. Zimmerman, Montreal, \$9,082; J. Zimmerman, Calgary, \$1,524; C. Zinek, Lunenburg, \$1,066.53; K. Zinkann, Kitchener, \$7,139; J. H. Zinn, Shelburne, \$2,123.50; S. H. Zinn, Hanover, \$5,255.

Appendix 2

HOUSING CONTRACTS OF \$5,000 OR OVER

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE

Vote 475

NOVA SCOTIA DISTRICT

Contractor	Contract No.	Location	Amount of Contract	Payments 1946-47	Payments to date
			\$ cts.	\$ cts.	\$ cts.
G. D. Clarke.....	NS647B	Amherst.....	5,500 00	3,575 00	3,575 00
S. McLellan.....	NS237B	Bedford.....	5,000 00	3,250 00	3,250 00
".....	NS238B	".....	5,600 00	2,240 00	2,240 00
B. T. Weeks & Son.....	NS212B	Truro.....	5,350 00	5,350 00	5,350 00 (f)
G. G. Forsythe.....	NS360B	Brookfield.....	5,000 00	5,000 00	5,000 00 (f)
R. M. DeGruchy.....	NS396B	Birch Grove.....	6,000 00	2,400 00	2,400 00
H. J. McMichael.....	NS458B	Carroll's Crossing.....	5,000 00	4,500 00	4,500 00
P. C. Outhouse.....	NS860B	Digby.....	7,500 00	2,625 00	2,625 00
R. V. Sawlor.....	NS555B	Dutch Brook.....	5,520 00	4,962 00	4,962 00
J. A. McLellan.....	NS178B	East Bay.....	5,500 00	4,000 00	4,000 00
R. F. Robertson.....	NS383B	East River.....	5,000 00	2,000 00	2,000 00
M. A. McKay.....	NS629B	Edwardsville.....	5,600 00	3,360 00	3,360 00
C. M. Smith.....	NS698B	Fairview Station.....	6,000 00	2,100 00	2,100 00
W. Swinamer.....	NS337B	Falmouth.....	5,200 00	4,680 00	4,680 00
A. M. MacKinnon.....	NS400B	Florence.....	5,200 00	3,380 00	3,380 00
J. R. Bates.....	NS601B	Glace Bay.....	5,350 00	2,140 00	2,140 00
N. McPhee.....	NS507B	".....	5,225 00	2,090 00	2,090 00
R. O. Swinamer.....	NS121B	Hantsport.....	6,000 00	6,000 00	6,000 00 (f)
B. W. Crowe.....	NS434B	Hilden.....	5,450 00	3,542 50	3,542 50
D. A. Burgoyne.....	NS786B	Mahone Bay.....	6,000 00	3,900 00	3,900 00
J. L. Neily.....	NS1035B	Bridgetown.....	5,000 00	1,750 00	1,750 00
M. Udovin.....	NS598B	New Waterford.....	5,520 00	1,640 00	1,610 00
".....	NS453B	".....	5,730 00	1,668 80	1,668 80
".....	NS467B	".....	5,520 00	1,640 70	1,640 70
F. Boyd.....	NS659B	Newport Landing.....	5,600 00	3,640 00	3,640 00
W. Halverson.....	NS479B	Truro.....	5,420 00	3,523 00	3,523 00
".....	NS343B	R.R. 5, Truro.....	5,565 00	3,617 00	3,617 00
G. Quigley.....	NS92B	".....	5,550 00	2,220 00	5,550 00 (f)
A. B. Fales.....	NS374B	Port Williams.....	5,000 00	3,250 00	3,250 00
R. M. Hyrtle.....	NS366B	".....	5,805 00	5,224 25	5,224 45
M. Udovin.....	NS435B	Reserve Mines.....	5,360 00	1,641 00	1,641 00
".....	NS350B	".....	5,360 00	1,641 00	1,611 00
".....	NS406B	".....	5,520 00	1,701 00	1,701 00
J. W. Nash & H. Phelan.....	NS700B	Rockingham.....	5,800 00	3,770 00	3,770 00
B. A. E. Butler.....	NS671B	St. Margarets.....	6,000 00	2,100 00	2,100 00
L. S. Devean.....	NS796B	Salmon River.....	5,000 00	3,250 00	3,250 00
H. H. Stevens.....	NS810B	".....	5,500 00	3,575 00	3,575 00
H. A. Keddy.....	NS225B	Sandy Cove.....	6,000 00	4,800 00	6,000 00 (f)
N. J. & J. E. Morrison.....	NS744B	South Bar of Sydney.....	6,100 00	2,440 00	2,440 00
".....	NS584B	".....	5,645 00	3,669 25	3,669 25
M. Udovin.....	NS541B	".....	7,000 00	1,966 50	1,966 50
".....	NS912B	".....	5,475 00	3,558 75	3,558 75
T. D. Arnold.....	NS812B	Spryfield.....	5,000 00	3,250 00	3,250 00
J. W. Lennerton.....	NS469B	Stewiacke.....	5,595 00	2,238 00	2,238 00
C. W. Steele.....	NS582B	Sydney.....	6,000 00	1,980 00	1,980 00
M. Udovin.....	NS335B	".....	6,000 00	1,642 00	1,642 00
".....	NS418C	Sydney River.....	5,360 00	1,640 00	1,640 00
".....	NS506B	".....	5,520 00	1,640 00	1,640 00
".....	NS385B	".....	5,360 00	1,641 00	1,641 00
".....	NS339B	".....	5,360 00	1,945 00	1,945 00
".....	NS336B	".....	6,000 00	1,980 00	1,980 00
".....	NS519B	".....	6,070 00	1,744 20	1,744 20
".....	NS340B	".....	5,363 00	1,945 00	1,945 00
I. W. Creighton.....	NS588B	Tatamagouche.....	7,500 00	6,750 00	6,750 00
R. M. Dempster.....	NS813B	Thornburn.....	5,750 00	5,175 00	5,175 00
D. E. Outhouse.....	NS348C	Tiverton.....	5,150 00	3,347 50	3,347 50
W. Halverson.....	NS342B	Truro.....	5,100 00	4,590 00	4,590 00
H. W. Stevens.....	NS153B	".....	5,000 00	4,500 00	4,500 00
B. T. Weeks & Sons.....	NS207B	".....	5,000 00	5,000 00	5,000 00 (f)
N. J. Morrison.....	NS118B	Victoria Mines.....	5,500 00	5,000 00	5,000 00
".....	NS117B	".....	5,500 00	5,000 00	5,000 00
H. G. DeWolfe.....	NS579B	Westphal.....	5,150 00	1,802 50	1,802 50
A. W. Campbell.....	NS509B	Westmount North.....	5,608 39	2,208 00	2,208 00
R. V. Sawlor.....	NS347B	".....	5,200 00	3,120 00	3,120 00

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

PRINCE EDWARD ISLAND DISTRICT

Contractor	Contract No.	Location	Amount of Contract		Payments 1946-47		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
J. R. Carr	PE1190B	Charlottetown	5,600	00	5,600	00	5,600	00 (f)
A. Crane	PE165B	"	5,200	00	780	00	780	00
R. H. Frizzell	PE1303B	"	5,450	00	3,542	50	3,542	50
S. MacLennan	PE1281B	"	5,450	00	3,542	50	3,542	50
J. F. McAlew	PE1259B	"	5,600	00	5,040	00	5,040	00
G. W. Cheverie	PE1310B	"	5,450	00	3,540	00	3,540	00
A. J. Chipman	PE1377B	"	5,200	00	3,380	00	3,380	00
W. S. MacLeod	PE1273B	"	5,450	00	3,542	50	3,542	50
W. P. Toombs	PE1384B	Kensington	5,600	00	5,040	00	5,004	00
A. S. MacSwain	PE179A	Charlottetown	6,000	00	3,578	67	3,578	67
F. M. MacKenzie	PE1130B	Montague	5,000	00	2,000	00	2,000	00
N. D. Nicholson	PE1153B	"	6,000	00	2,400	00	2,400	00
W. L. Webster	PE1482B	"	5,600	00	1,960	00	1,960	00
MacDonald Bros.	PE1172B	Parkdale	5,600	00	3,640	00	3,640	00
L. E. Wellner, Jr.	PE1372B	Charlottetown	6,600	00	4,290	00	4,290	00
F. A. White	PE1294B	Souris East	5,000	00	3,250	00	3,250	00

NEW BRUNSWICK DISTRICT

L. J. Lovely	NB552B	Aroostook Junction.	5,000	00	1,750	00	1,750	00
W. J. Kent & Co. Ltd.	NB545B	Bathurst	6,000	00	6,000	00	6,000	00 (f)
R. F. Moorehouse	NB196B	Blackville	5,000	00	3,250	00	3,250	00
S. A. Steeves & Son	NB307B	R.R. 3, Moncton.	6,000	00	5,400	00	5,400	00
J. G. Burchill	NB240B	Newcastle	10,000	00	9,000	00	9,000	00
Byron Dobson	NB268B	Coverdell	6,000	00	5,400	00	5,400	00
C. N. Thompson	NB356A	Saint John	5,800	00	3,770	00	3,770	00
Central Construction Co.	NB544B	Fredericton	5,250	00	3,412	50	3,412	50
J. Flood & Sons	NB50B	Fairvale	6,121	00	2,448	40	6,121	00 (f)
Fred Warman	NB435B	Fairvale Station	6,000	00	5,400	00	5,400	00
J. A. Chouinard	NB429B	R.R. 2, Saint John	6,743	83	4,105	00	4,105	00
W. G. Usher	NB326B	"	8,000	00	5,200	00	5,200	00
Central Construction Co.	NB283B	R.R. 1, Fredericton	5,400	00	3,510	00	3,510	00
T. C. Gough	NB305B	"	5,000	00	3,250	00	3,250	00
C. E. Grant	NB543B	R.R.4, Fredericton	5,000	00	4,500	00	4,500	00
R. Holyoke	NB52B	R.R.6, Fredericton	6,000	00	.....	.....	3,600	00
(Cancelled July 11, 1946)								
Raymond Boudreau	NB345B	Gunningsville	5,250	00	3,412	50	3,412	50
S. A. Steeves & Son	NB50B	"	6,500	00	4,160	00	6,500	00 (f)
Ashby Mitchell	NB172B	Hampton	6,019	33	5,408	75	5,408	75
H. R. Lanyon	NB533B	Hartland	5,400	00	5,400	00	5,400	00 (f)
W. A. Steeves	NB306B	Hillsborough	6,000	00	6,000	00	6,000	00 (f)
L. R. Clayton	NB335B	Jacquet River	5,400	00	5,400	00	5,400	00 (f)
J. W. Arseneau	NB301B	Saint John	5,420	00	4,880	00	4,880	00
A. LeBlanc & H. Arseneau	NB56B	Lakeville	5,800	00	5,220	00	5,220	00
"	NB69B	"	5,555	00	5,220	00	5,220	00
D. E. Stark	NB341B	Lancaster	6,000	00	6,000	00	6,000	00 (f)
D. Fowler	NB502B	Lewisville	7,000	00	6,300	00	6,300	00
H. E. Gould	NB274B	"	6,000	00	6,000	00	6,000	00 (f)
A. LeBlanc & H. Arseneau	NB343B	R.R.1, Lewisville	6,500	00	5,850	00	5,850	00
O'Dell Construction Co.	NB610B	Marysville	5,700	00	3,705	00	3,705	00
"	NB627B	"	5,700	00	3,705	00	3,705	00
"	NB631B	"	5,700	00	3,705	00	3,705	00
"	NB728B	"	5,700	00	3,705	00	3,705	00
"	NB730B	"	5,700	00	3,705	00	3,705	00
"	NB740B	"	5,700	00	3,705	00	3,705	00
"	NB741B	"	5,700	00	3,705	00	3,705	00
"	NB742B	"	5,700	00	3,705	00	3,705	00
"	NB744B	"	5,700	00	3,705	00	3,705	00
"	NB745B	"	5,700	00	3,705	00	3,705	00
"	NB849B	"	5,700	00	3,705	00	3,705	00

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

NEW BRUNSWICK DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract		Payments 1946-47		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
Raymond Boudreau.....	NB408B	R.R.3, Moncton.....	5,650	00	2,260	00	2,260	00
Gagnon Bros.....	NB600B	R.R.1, Moncton.....	6,000	00	5,400	00	5,400	00
W. N. Gallagher.....	NB232B	R.R.3, Moncton.....	6,950	00	6,203	00	6,203	00
E. W. Hodgson & Sons.....	NB13B	Moncton.....	5,400	00	4,860	00	4,860	00
A. E. Horton.....	NB347B	Salisbury Rd., Moncton.	6,000	00	3,900	00	3,900	00
A. A. LeBlanc.....	NB361B	R.R.1, Moncton.....	6,500	00	975	00	975	00
R. S. Steeves.....	NB1007	R.R.3, Moncton.....	5,200	00	3,380	00	3,380	00
C. S. Stymest.....	NB727B	R.R.2, Moncton.....	5,600	00	3,360	00	3,360	00
E. F. Smith.....	NB199B	Nashwaakisis.....	5,200	00	5,200	00	5,200	00 (f)
Larsen Woodworkers & Builders	NB325B	Saint John.....	8,000	00	5,200	00	5,200	00
"	NB625B	".....	8,000	00	3,600	00	3,600	00
A. A. Brydges.....	NB302B	Moncton.....	5,000	00	4,500	00	4,500	00
C. D. Kirkpatrick.....	NB299B	Randolph.....	5,200	00	5,200	00	5,200	00 (f)
"	NB300B	".....	5,090	00	5,090	00	5,090	00 (f)
"	N450B	".....	6,500	00	3,900	00	3,900	00
R. R. Pyne.....	NB445B	Richibucto.....	5,500	00	1,925	00	1,925	00
Fred Warman.....	NB223B	R.R.1, Rothesay.....	6,140	00	5,569	00	5,569	00
A. F. Butcher & Sons.....	NB523B	Sackville.....	7,000	00	700	00	700	00
Raymond Boudreau.....	NB569B	St. Anselme.....	5,000	00	3,250	00	3,250	00
W. G. Usher.....	NB250B	Saint John.....	5,200	00	5,200	00	5,200	00 (f)
B. A. Eagles.....	NB415B	Salisbury.....	5,200	00	4,680	00	4,680	00
G. J. Belliveau.....	NB375B	Scoudouc.....	5,200	00	3,380	00	3,380	00
D. W. Storey.....	NB49B	Shediac.....	7,000	00	2,275	00	7,000	00 (f)
J. H. DeGrace.....	NB238B	Shippigan.....	6,000	00	5,400	00	5,400	00
Milton & Sons.....	NB616B	Hillsborough.....	6,000	00	5,400	00	5,400	00
S. E. Clark.....	NB434B	Woodstock.....	5,000	00	5,000	00	5,000	00 (f)
G. W. Montgomery.....	NB469B	".....	6,000	00	6,000	00	6,000	00 (f)

QUEBEC DISTRICT

B. Dubois.....	QUE669B	Abitibi.....	6,200	00	5,600	00	5,600	00
Z. Labrie.....	QUE981B	Amos.....	5,030	00	2,580	00	2,580	00
Albert Nault.....	QUE1046B	".....	5,030	00	3,180	00	3,180	00
Societe d'Entreprises Generales	QUE516B	".....	5,280	00	4,680	00	4,680	00
Arthur Dolbec.....	QUE824B	Ancienne Lorette.....	5,400	00	3,800	00	3,800	00
J. O. Archambault & P. E. Roy	QUE446B	Baie d'Urle.....	7,000	00	4,655	73	4,655	73
"	QUE414B	".....	7,000	00	6,300	00	6,300	00
"	QUE725B	".....	6,130	00	5,141	86	5,141	86
L. Daoust.....	QUE48B	Beaconsfield.....	6,500	00	6,500	00	6,500	00 (f)
"	QUE239B	".....	7,325	00	4,700	00	4,700	00
Duplex Construction Reg'd...	QUE911B	".....	5,750	00	3,650	00	3,650	00
Construction de Logements								
Ouvriers Compagnie.....	QUE707B	Beaurepaire.....	6,709	81	6,000	00	6,000	00
Snag Proof, Limited.....	QUE887B	Beche.....	8,000	00	6,900	00	6,900	00
W. D. Hodgson.....	QUE107B	Hudson Heights.....	9,100	00	2,400	00	9,100	00 (f)
Aleide Saindon.....	QUE578B	Cap-de-la-Madeleine.....	5,500	00	3,825	00	3,825	00
R. St. Louis.....	QUE541B	".....	5,368	00	1,000	00	1,000	00
Arthur Barrie.....	QUE147B	Cap St. Martin.....	5,400	00	5,400	00	5,400	00 (f)
A. & A. Brule.....	QUE379B	Chambly.....	5,912	50	2,400	00	2,400	00
D. C. Comber.....	QUE32B	".....	6,000	00	2,400	00	2,400	00
M. Smith & Son.....	QUE648B	Chandler.....	5,749	00	5,250	00	5,250	00
M. Cloutier.....	QUE544B	Charlesbourg.....	5,150	00	4,650	00	4,650	00
Adrien Pepin.....	QUE916B	".....	5,400	00	3,800	00	3,800	00
J. E. Tremblay.....	QUE793B	".....	5,400	00	5,100	00	5,100	00
Duplex Construction Reg'd...	QUE207B	Chateauguay.....	6,550	00	6,550	00	6,550	00 (f)
"	QUE535B	".....	6,050	00	5,400	00	5,400	00
R. M. Sevigny.....	QUE155B	".....	5,000	00	5,000	00	5,000	00 (f)
Clairval Company, Ltd.....	QUE662B	Chicoutimi.....	5,400	00	5,000	00	5,000	00

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

QUEBEC DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract	Payments 1946-47	Payments to date
			\$ cts.	\$ cts.	\$ cts.
Adelard Gobeil.....	QUE898B	"	5,200 00	5,200 00	5,200 00 (f)
L. P. LaSalle.....	QUE548B	Crabtree Mills.....	5,639 00	3,000 00	3,000 00
Gedeon Caron.....	QUE820B	Danville.....	5,400 00	2,260 00	2,260 00
W. Normand.....	QUE877B	Gaspé.....	5,350 00	2,300 00	2,300 00
J. P. Rehel.....	QUE536B	Gaspé.....	5,000 00	3,200 00	3,200 00
Lucien Paquin.....	QUE987B	St. Johns.....	5,999 00	2,600 00	2,600 00
Greenfield-Park Home Builders, Canadian Prefabrication Co., Ltd.....	QUE425B	Greenfield Park.....	5,500 00	3,600 00	3,600 00
J. W. Flamand.....	QUE383B	Hudson.....	5,760 00	5,760 00	5,760 00 (f)
Alcidas Laurin.....	QUE965B	Jonquieres.....	5,400 00	5,000 00	5,000 00
L. Ward.....	QUE237B	Lachute.....	5,000 00	5,000 00	5,000 00 (f)
Gaston Arpin.....	QUE919B	"	5,880 00	2,500 00	2,500 00
"	QUE357B	Lennoxville.....	5,600 00	5,020 00	5,020 00
"	QUE356B	"	5,600 00	4,480 00	4,480 00
"	QUE797B	"	5,540 00	3,690 00	3,690 00
"	QUE960B	"	5,740 00	3,750 00	3,750 00
W. Lavallee.....	QUE440B	"	5,675 00	5,675 00	5,675 00 (f)
"	QUE1266B	"	6,700 00	2,650 00	2,650 00
Alex Matthew.....	QUE654B	"	6,666 00	3,776 00	3,776 00
M. Cloutier.....	QUE270B	Loretteville.....	5,400 00	5,400 00	5,400 00 (f)
"	QUE271B	"	5,400 00	5,400 00	5,400 00 (f)
Wilfred Laroche.....	QUE420B	Magog.....	5,400 00	3,560 00	3,560 00
S. Dube & H. Potvin.....	QUE276B	Matane.....	6,680 00	6,680 00	6,680 00 (f)
B. Joncas.....	QUE1038B	"	5,400 00	5,000 00	5,000 00
Omer Gaudreau.....	QUE796B	Montmagny.....	5,300 00	5,000 00	5,000 00
Lucien Lapointe.....	QUE1028B	La Malbaie.....	5,600 00	3,800 00	3,800 00
A. Rioux & A. Cote.....	QUE837B	Nazareth.....	5,300 00	5,300 00	5,300 00 (f)
J. Larouche.....	QUE635B	Normandin.....	5,500 00	5,500 00	5,500 00 (f)
Cote & Freres.....	QUE565B	Otterburn Park.....	5,400 00	3,400 00	3,400 00
"	QUE716B	"	5,400 00	3,400 00	3,400 00
Faircraft Industries, Ltd.....	QUE879B	"	5,387 50	4,847 50	4,847 50
E. Allard.....	QUE937B	Pointe Claire.....	5,037 00	4,500 00	4,500 00
Bruno Construction.....	QUE309B	"	6,681 00	2,800 00	2,800 00
W. Conalty.....	QUE412B	"	5,749 00	3,300 00	3,300 00
Construction de Logements Ouvriers Compagnie.....	QUE178B	"	5,400 00	5,400 00	5,400 00 (f)
Faircraft Industries, Ltd.....	QUE132B	"	5,073 45	5,073 45	5,073 45 (f)
"	QUE358B	"	5,190 50	4,690 50	4,690 50
"	QUE607B	"	5,290 50	4,790 50	4,790 50
A. Gagne.....	QUE957B	"	5,200 00	3,460 00	3,460 00
"	QUE1217B	"	5,300 00	2,100 00	2,100 00
"	QUE1076B	"	5,200 00	3,460 00	3,460 00
"	QUE264B	"	5,750 00	2,425 00	2,425 00
J. P. Gilmore.....	QUE174B	"	6,393 00	4,393 00	4,393 00 (f)
E. Roy & A. Roy.....	QUE1048B	"	6,482 00	1,100 00	1,100 00
Tremblay & Briand.....	QUE334B	"	7,600 00	7,600 00	7,600 00 (f)
"	QUE310B	"	7,599 00	7,000 00	7,000 00
"	QUE341B	"	7,600 00	5,100 00	5,100 00
"	QUE336B	"	7,600 00	7,110 00	7,110 00
"	QUE400B	"	7,800 00	5,200 00	5,200 00
H. Wilson.....	QUE963B	"	5,000 00	750 00	750 00
Leon Alarie.....	QUE570B	Princeville.....	5,450 00	4,910 00	4,910 00
W. Barrie.....	QUE434B	Rawdon.....	5,399 00	5,399 00	5,399 00 (f)
C. Michaud.....	QUE798B	Rock Forest.....	5,800 00	5,220 00	5,220 00
Alcide Blondeau.....	QUE884B	Rock Island.....	5,400 00	810 00	810 00
T. Rivest.....	QUE44B	Repentigny.....	5,999 00	3,865 00	3,865 00
S. D. Henderson.....	QUE384B	Richmond.....	5,000 00	5,000 00	5,000 00 (f)
Alexis Daris.....	QUE1242B	Riviere-du-Loup.....	5,600 00	2,340 00	2,340 00
"	QUE1241B	"	5,600 00	2,340 00	2,340 00
Rene Couture.....	QUE371B	Rosemere.....	5,999 00	5,500 00	5,500 00

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

QUEBEC DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract	Payments 1946-47	Payments to date
			\$ cts.	\$ cts.	\$ cts.
Georges Lagace.....	QUE634B	"	5,037 50	3,200 00	3,200 00
Cushing Ross, Ltd.....	QUE991B	Cartierville	7,500 00	1,000 00	1,000 00
Jos Durand.....	QUE1170B	St. Ambroise	5,300 00	800 00	800 00
Arthur Dolbec.....	QUE1159B	"	5,400 00	2,200 00	2,200 00
Alexis Parent.....	QUE1297B	St. Augustin	5,000 00	3,300 00	3,300 00
Les Entreprises Generales de Varennes.....	QUE89B	St. Bruno	6,000 00	2,000 00	6,000 00 (f)
E. Tardif.....	QUE1186B	"	5,700 00	800 00	800 00
Arthur Bujold.....	QUE979B	St. Charles de Caplan	5,550 00	2,200 00	2,200 00
Tremblay & Simard.....	QUE559B	St. Foye.....	5,900 00	5,400 00	5,400 00
"	QUE580B	"	5,400 00	5,000 00	5,000 00
"	QUE569B	"	5,400 00	5,000 00	5,000 00
"	QUE500B	"	5,400 00	5,000 00	5,000 00
"	QUE540B	"	5,400 00	3,600 00	3,600 00
"	QUE1204B	"	6,600 00	4,600 00	4,600 00
"	QUE740B	"	5,400 00	5,000 00	5,000 00
Cote & Freres.....	QUE29B	St. Hilaire	5,436 00	4,500 00	4,500 00
Hector Sylvain.....	QUE959B	St. Hippolyte	5,999 00	5,999 00	5,999 00 (f)
A. Morel & A. Pilon.....	QUE595B	St. Jerome	5,500 00	3,500 00	3,500 00
S. & H. Construction Co., Ltd.	QUE435B	"	8,000 00	2,200 00	2,200 00
Leander Guay.....	QUE71B	St. Johns	5,200 00	5,200 00	5,200 00 (f)
E. W. Barnes.....	QUE597B	St. Laurent	7,998 00	5,400 00	5,400 00
Francois Garneau.....	QUE576B	St. Martin	5,000 00	5,000 00	5,000 00 (f)
Arthur Girouard.....	QUE754B	"	5,300 00	4,304 00	4,304 00
Henri Beaupre.....	QUE789B	St. Raymond	5,680 00	5,250 00	5,250 00
H. Alain.....	QUE1132B	"	5,200 00	2,100 00	2,100 00
A. Fortin.....	QUE443B	Ste. Therese	5,400 00	2,350 00	2,350 00
L. P. Choiniere.....	QUE781B	Valcourt	5,400 00	3,560 00	3,560 00
L'Auto Neige Bombardiere, Limitee.....	QUE1302B	"	6,000 00	2,400 00	2,400 00
Arthur Dolbec.....	QUE731B	Ancienne Lorette.....	5,400 00	3,800 00	3,800 00
Arthur Giguere.....	QUE854B	Valley Junction	5,400 00	3,800 00	3,800 00
Canadian Prefabrication Co., Ltd.....	QUE213B	Vaudreuil	5,400 00	5,400 00	5,400 00 (f)
Georges Labonte.....	QUE779B	Windsor Mills	5,400 00	2,260 00	2,260 00
Faircraft Industries, Limited..	QUE784B	Chateauguay	5,175 00	4,675 00	4,675 00

OTTAWA DISTRICT

Price Merritt.....	OT793B	Actinolite	5,999 00	599 00	599 00
E. Lyons.....	OQ82B	Aylmer, Que.	5,250 00	1,628 67	1,628 67
J. Goodfellow.....	OT419B	Belleville	5,200 00	4,680 00	4,680 00
J. R. P. G. Beaudoin.....	OT538B	Billings Bridge	5,999 00	2,099 00	2,099 00
H. P. Boyce.....	OT580B	"	6,200 00	2,369 00	2,369 00
Wm. D'Aoust.....	OT401B	"	5,800 00	580 00	580 00
O. G. GMeikle.....	OT581B	"	5,500 00	1,925 00	1,925 00
A. J. Petch.....	OT726B	"	5,200 00	4,660 00	4,660 00
A. A. Sabourin.....	OT603B	"	5,200 00	4,680 00	4,680 00
J. Tapp.....	OT191B	"	5,800 00	3,220 00	3,220 00
C. A. Johannsen.....	OT728B	"	6,009 00	2,100 00	2,100 00
J. A. Larose.....	OT155B	Britannia Bay	6,133 54	5,518 00	5,518 00
K. J. McGrath.....	OT810B	Britannia Heights	6,300 00	2,205 00	2,205 00
E. D. Switzer.....	OT157B	"	5,150 00	2,930 50	2,930 50
W. Forten.....	OT598B	"	6,375 00	4,145 00	4,145 00
	OT658B	Brockville	5,399 00	4,860 00	4,860 00

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

OTTAWA DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract	Payments 1946-47	Payments to date
			\$ cts.	\$ cts.	\$ cts.
T. L. Smith & Sons	OT832B	Brockville	5,010 00	4,509 00	4,509 00
E. G. Newman	OT1352B	Campbellford	5,500 00	4,950 00	4,950 00
D. E. Mahoney	OT261B	Cardinal	7,000 00	7,000 00	7,000 00 (S)
N. F. Beach	OT557B	Rideau View	8,000 00	3,438 24	3,438 24
J. E. Copeland	OT500B	"	6,100 00	1,877 66	1,877 66
J. A. Larose	OT735B	"	6,000 00	5,130 00	5,150 00
A. J. Petch	OT553B	"	5,650 00	5,085 00	5,085 00
W. F. Brown	OT372B	Collins Bay	5,000 00	4,500 00	4,500 00
T. L. Smith & Sons	OT628B	"	7,050 00	6,345 00	6,345 00
Wm. D'Aoust	OT178B	Cyrville	5,650 00	3,235 00	3,235 00
L. Lalonde	OT659B	Eastview	5,400 00	3,184 00	3,184 00
Clarence Bladd	OT676B	Brockville	5,125 00	3,331 25	3,331 25
A. F. Campbell	OT744B	Fitzroy Harbour	7,500 00	4,875 00	4,875 00
H. A. St. Amour	OT610B	Fournier Village	6,200 00	5,580 00	5,580 00
J. M. Guilmotte	OT657B	Gananoque	5,999 00	5,399 00	5,399 00
R. N. Choquette	OT468B	Gore Junction	5,500 00	2,025 00	2,025 00
Wm. D'Aoust	OT466B	Hurdmans Bridge	5,800 00	580 00	580 00
D. O. Edgar	OT641B	Kingston	5,026 00	3,266 90	3,266 90
Lorne Lehup	OT463B	"	5,350 00	5,350 00	5,350 00 (S)
T. L. Smith & Sons	OT532B	"	5,250 00	4,725 00	4,725 00
R. Harrison	OT1360B	Lakefield	6,006 40	1,520 88	1,520 88
Wm. D'Aoust	OT115B	R.R.1, Ottawa	5,655 00	5,093 95	5,093 95
D. C. Jardine	OT263B	Newington	5,400 00	4,660 00	4,660 00
N. F. Beach	OT557B	Ottawa	8,000 00	8,000 00	8,000 00 (S)
J. P. Bradley	OT186B	"	5,924 00	3,510 00	3,510 00
Brule & Lepage	OT493B	"	7,224 00	4,214 00	4,214 00
Henry Carre	OT393B	"	7,200 00	7,200 00	7,200 00 (S)
Paul Carrier	OT529B	"	5,400 00	3,510 00	3,510 00
J. E. Copeland	OT754B	"	5,399 00	1,890 00	1,890 00
E. Johnston	OT227B	"	7,000 00	7,000 00	7,000 00 (S)
Terence O'Reilly	OT44B	"	5,500 00	4,329 50	5,169 50
T. L. Giles	OQ22B	East Templeton	5,000 00	450 00	450 00
U. Tremblay	OQ49B	"	6,200 00	3,632 00	3,632 00
C. E. Campbell	OT795B	Pembroke	6,316 00	3,211 00	3,211 00
L. C. Henneberry	OT784B	"	5,800 00	3,500 00	3,500 00
"	OT104B	"	6,000 00	600 00	600 00
"	OT791B	"	5,000 00	2,995 00	2,995 00
Clark Bros.	OT1264B	Peterborough	5,000 00	1,750 00	1,750 00
"	OT1308B	"	6,000 00	1,850 00	1,850 00
Ernest Dummitt	OT1359B	"	6,000 00	3,900 00	3,900 00
Sands & Bateman	OT1304B	"	5,700 00	4,515 00	4,515 00
"	OT1256B	"	5,700 00	4,515 00	4,515 00
"	OT1311B	"	5,700 00	4,515 00	4,515 00
"	OT1316B	"	5,700 00	4,365 00	4,365 00
W. H. Greene	OT855B	Kingston	5,320 00	3,458 00	3,458 00
R. L. Parrett	OT531B	"	5,077 00	3,300 05	3,300 05
"	OT771B	"	5,098 00	1,784 30	1,784 30
T. L. Smith & Sons	OT526B	"	5,250 00	4,725 00	4,725 00
L. L. Morell	OT315B	Prescott	7,000 00	7,000 00	7,000 00 (S)
C. A. Johannsen	OT250B	R.R.1, Prescott Highway	6,749 00	3,805 00	3,805 00
M. P. Salmon	OT770B	Prescott	7,000 00	4,799 00	4,799 00
Achille Vallee	OT785B	Eastview	7,800 00	2,530 00	2,530 00
Jean Lalonde	OT599B	St. Isidore de Prescott	5,600 00	5,600 00	5,600 00 (S)
L. F. Davis	OT451B	Seeley's Bay	5,000 00	3,250 00	3,250 00
Herbert Wilson	OQ21B	Shawville, Que.	5,000 00	2,925 00	2,925 00
Robt. Vaughan	OT492B	Belleville	6,000 00	3,900 00	3,900 00
Green & Ringyens	OT1372B	Trenton	5,250 00	3,412 50	3,412 50
A. H. Anderson	OT291B	Westboro	6,400 00	5,044 00	5,044 00
Leonard A. Anderson	OT252B	"	7,350 00	3,825 00	3,825 00
E. A. Clarke	OT265B	"	5,716 30	3,794 35	3,794 35
J. E. Copeland	OT353B	"	8,001 00	2,800 00	2,800 00

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

OTTAWA DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract	Payments 1946-47	Payments to date
			\$ cts.	\$ cts.	\$ cts.
B. Iwanciw.....	OT725B	Westboro	5,300 00	4,990 00	4,990 00
W. A. Latham.....	OT549B	"	6,000 00	1,029 17	1,029 17
K. R. Paul.....	OT673B	"	6,600 00	1,088 17	1,088 17
H. E. Robertson.....	OT312B	"	6,850 00	4,314 00	4,314 00
J. M. Robertson.....	OT313B	"	7,399 68	3,854 14	3,854 14
J. E. Copeland.....	OT334B	Woodroffe	8,000 00	6,180 00	6,180 00
"	OT646B	"	7,500 00	4,875 00	4,875 00
A. H. Henderson.....	OT696B	"	5,660 00	1,981 00	1,981 00
B. C. Latham.....	OT574B	"	6,000 00	2,429 17	2,429 17
A. J. Petch.....	OT540B	"	5,740 00	5,166 00	5,166 00
S. Tessier & L. Pilon.....	OT672B	"	6,500 00	2,275 00	2,275 00
J. Walsh.....	OT251B	"	7,000 00	5,800 00	5,800 00

TORONTO DISTRICT

F. P. Gallagher.....	O366B	Aldershot.....	5,320 00	4,788 00	4,788 00
"	O1630B	"	6,440 00	2,254 00	2,254 00
"	O1717B	"	5,955 00	5,359 50	5,359 50
Vernon Hunsman.....	O1043B	"	5,400 00	1,890 00	1,890 00
Lewis Construction Co.....	O1629B	"	5,341 00	3,471 65	3,471 65
"	O2021B	"	5,400 00	5,300 00	5,300 00
W. W. Melville.....	O3231B	Alliston.....	5,400 00	1,890 00	1,890 00
G. S. Snockum.....	O3539B	"	5,600 00	4,418 20	4,418 20
Hill & Murray.....	O726B	Aurora.....	8,000 00	5,200 00	5,200 00
Chas. Alexander.....	O1566B	Barrie.....	5,650 00	5,620 70	5,620 70
Stanley Exell.....	O3489B	"	5,250 00	1,837 50	1,837 50
R. E. Tuck.....	O2407B	"	5,200 00	3,380 00	3,380 00
C. Lumby & Son.....	O2680B	Beamsville.....	5,580 00	3,627 00	3,627 00
H. E. Jackson.....	O491B	Beaumaris.....	5,400 00	5,300 00	5,300 00
Brantford Pattern Works.....	O519B	Brantford.....	5,150 00	3,347 50	3,347 50
"	O872B	"	5,500 00	3,575 00	3,575 00
"	O2307B	"	5,350 00	3,477 50	3,477 50
Crowe & Sons.....	O2366B	"	5,673 00	1,985 55	1,985 55
C. W. King.....	O972B	"	6,150 00	2,152 50	2,152 50
"	O1585B	"	5,500 00	1,925 00	1,925 00
"	O2368B	"	5,400 00	1,890 00	1,890 00
Wm. C. Nelson.....	O2257B	"	5,383 50	5,283 50	5,283 50
G. E. Dickinson.....	O3816B	Courtland.....	5,550 00	550 00	550 00
W. T. A. Love.....	O3585B	Downsview.....	5,400 00	540 00	540 00
J. E. Lyne.....	O2410B	Dundas.....	5,400 00	3,510 00	3,510 00
H. M. Eagle.....	O2708B	Earlington.....	5,400 00	1,890 00	1,890 00
John Northey.....	O778B	East York.....	5,100 00	3,315 00	3,315 00
C. B. Hodgson & Son.....	O2060B	Etobicoke.....	8,000 00	800 00	800 00
W. Gowans & C. Weaver.....	O2345B	Fairbank.....	6,000 00	2,100 00	2,100 00
Shafer Bros.....	O470B	Grimsby.....	5,989 00	3,892 85	5,989 00 (f)
D. J. Clark.....	O2911B	Hamilton.....	7,585 00	2,654 75	2,654 75
J. E. B. Clark.....	O1810B	"	7,796 00	2,728 60	2,728 60
R. E. Elliott.....	O2832B	"	5,400 00	5,300 00	5,300 00
Paul Fayekas.....	O415B	"	5,300 00	4,950 00	4,950 00
G. A. Hawkins.....	O1306B	"	5,100 00	5,100 00	5,100 00 (f)
H. Hurley.....	O3909B	"	5,150 00	515 00	515 00
Wm. F. Inrig.....	O467B	"	5,200 00	3,380 00	3,380 00
James & Son.....	O3224B	"	5,600 00	1,960 00	1,960 00
Lewis Construction Co.....	O244B	"	5,165 00	1,915 00	5,165 00 (f)
"	O1333B	"	7,000 00	7,000 00	7,000 00 (f)
A. F. Morton.....	O2504B	"	5,190 00	3,373 50	3,373 50
W. Newman.....	O2420B	"	5,500 00	1,925 00	1,925 00
Noseworthy Bros.....	O1663B	"	5,240 00	1,834 00	1,834 00
"	O4368B	"	5,400 00	540 00	540 00

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

TORONTO DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract		Payments 1946-47		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
Olmsted & Parker.....	O1340B	"	6,000	00	2,100	00	6,000	00 (f)
John Orelt.....	O2480B	"	5,500	00	550	00	550	00
F. H. Roberts.....	O1876B	"	6,550	00	655	00	655	00
"	O1671B	"	5,600	00	5,040	00	5,040	00
F. Scott.....	O2314B	"	6,825	00	635	00	635	00
J. Earle Smith.....	O1389B	"	5,190	00	2,019	60	2,019	60
A. G. Whitehouse.....	O2334B	"	5,800	00	580	00	580	00
E. A. DeGreer.....	O4296B	Hannon.....	5,400	00	3,510	00	3,510	00
V. A. G. Jarvis.....	O2923B	Highland Creek.....	5,000	00	1,750	00	1,750	00
James H. Moon.....	O1942B	"	6,700	00	2,345	00	2,345	00
Stanley Cook.....	O55B	Humberstone.....	5,200	00	3,470	00	3,470	00
Jupp Motor Sales.....	O2339B	Huntsville.....	5,785	00	2,024	75	2,024	75
R. M. Easton.....	O2626B	Jordan Station.....	6,750	00	2,362	50	2,362	50
A. C. Smither.....	O1309B	Keswick.....	5,700	00	3,810	00	5,700	00 (f)
D. L. Weber.....	O1994B	Kimberley.....	7,525	00	4,891	25	4,891	25
"	O2146B	"	6,800	00	2,380	00	2,380	00
H. D. Laughlin.....	O5043B	Lansing.....	5,376	00	1,881	60	1,881	60
"	O5364B	"	5,369	50	536	95	536	95
"	O3454B	"	5,500	00	3,575	00	3,575	00
Plywood Fabricators, Ltd.	O598B	Leaside.....	5,330	00	4,851	00	4,851	00
"	O361B	"	5,270	00	3,589	00	5,170	00
"	O634B	"	5,250	00	425	00	5,150	00
"	O635B	"	5,290	00	4,690	50	4,690	50
"	O636B	"	5,210	00	1,984	00	5,110	00
"	O637B	"	5,285	00	428	50	5,184	50
"	O638B	"	5,485	00	474	50	5,385	00
"	O681B	"	5,255	00	1,902	25	3,532	75
"	O685B	"	5,395	00	2,058	00	5,295	00
"	O773B	"	5,410	00	3,536	00	3,536	00
"	O774B	"	5,410	00	5,310	00	5,310	00
"	O776B	"	6,815	00	6,715	00	6,715	00
"	O1114B	"	5,070	00	3,295	50	3,295	50
"	O1124B	"	5,150	00	2,161	25	2,161	25
"	O1153B	"	5,400	00	3,510	00	3,510	00
"	O1162B	"	5,400	00	3,510	00	3,510	00
"	O1320B	"	5,000	00	4,500	00	4,500	00
"	O1321B	"	5,445	00	3,672	50	3,672	50
W. J. Curran.....	O2956B	Lorne Park.....	6,039	00	4,087	85	4,087	85
A. G. Craig.....	O1453B	Markham.....	5,225	00	4,702	50	4,702	50
R. Lawrie.....	O3543B	"	5,400	00	540	00	540	00
H. C. Shaw.....	O281B	"	5,000	00	983	46	5,000	00 (f)
W. G. Spademan.....	O3151B	"	5,500	00	1,925	00	1,925	00
H. V. Scott.....	O664B	Merriton.....	5,700	00	1,995	00	1,995	00
Idin C. Brown.....	O2453B	Milford Bay.....	5,100	00	1,785	00	1,785	00
H. L. Hulme.....	O1022B	Milton West.....	6,000	00	2,100	00	2,100	00
B. C. McNab.....	O3096B	"	6,000	00	2,100	00	2,100	00
H. C. Slemen.....	O230B	Newmarket.....	9,000	00	9,000	00	9,000	00 (f)
F. C. Cole & P. Faulkner.....	O878B	New Toronto.....	5,000	00	3,250	00	3,250	00
Wm. Stephenson.....	O1081B	Newtonbrook.....	5,850	00	4,679	50	5,264	50
"	O1351B	"	10,538	00	9,484	20	9,484	20
Ingham & Smith Co.....	O3032B	Niagara Falls.....	5,700	00	3,780	00	3,730	00
Jerrow Construction Co.....	O2831B	"	5,400	00	1,890	00	1,890	00
Wm. Mitchinson.....	O4521B	"	5,263	00	1,842	05	1,842	05
C. W. Palmer.....	O890B	"	5,400	00	5,300	00	5,300	00
Smeaton & Dobie.....	O3013B	"	6,630	00	6,530	00	6,530	00
T. E. Virolsiner.....	O4507B	North York.....	5,100	00	3,855	35	3,855	35
Blakelock Bros.....	O691B	Oakville.....	5,400	00	1,890	00	5,400	00 (f)
J. O. Groothand.....	O1339B	"	6,000	00	5,400	00	5,400	00
James Hoey.....	O1755B	"	7,970	00	2,800	00	2,800	00
A. Legan.....	O2377B	"	5,400	00	3,510	00	3,510	00

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

TORONTO DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract	Payments 1946-47	Payments to date
			\$ cts.	\$ cts.	\$ cts.
Tudhope & Coulter	O3320B	Orillia	6,200 00	4,030 00	4,030 00
Mervyn Wright	O767B	"	5,150 00	5,150 00	5,150 00 (f)
Marsh Nicol	O2922B	Owen Sound	5,000 00	500 00	500 00
"	O3062B	"	6,000 00	3,400 00	3,400 00
"	O1299B	"	5,200 00	4,680 00	4,680 00
Boyne Sargeant & Co.	O1643B	"	5,600 00	5,600 00	5,600 00 (f)
W. P. Tilford	O1593B	"	5,810 05	5,810 05	5,810 05 (f)
E. Henderson	O2367B	Palermo	5,600 00	3,640 00	3,640 00
John L. Firth	O3426B	Paris	7,700 00	2,695 00	2,695 00
Stanley Cook	O311B	Port Colborne	5,000 00	1,250 00	4,500 00
"	O2810B	"	5,600 00	3,640 00	3,640 00
H. Lee & Sons	O693B	Port Credit	5,400 00	4,860 00	5,400 00 (f)
"	O2646B	"	7,000 00	2,450 00	2,450 00
"	O4325B	"	5,500 00	3,575 00	3,575 00
Norman E. Nicol	O1911B	"	7,600 00	4,940 00	4,940 00
Wm. Diekie	O2502B	Richmond Hill	5,600 00	5,500 00	5,500 00
G. R. Embree & Co.	O1699B	"	8,000 00	7,900 00	7,900 00
Harry Smith	O1425B	St. Catharines	6,000 00	2,100 00	2,100 00
John Smith	O633B	"	5,500 00	5,400 00	5,400 00
Loney Wallace	O2856B	"	5,300 00	4,075 40	4,075 40
James Keating & A. McMaster	O888B	Sault Ste Marie	5,450 00	5,450 00	5,450 00 (f)
Murdock & White	O4626B	"	5,800 00	2,030 00	2,030 00
Harry Robb	O2853B	"	5,750 00	3,737 50	3,737 50
Geo. Stone & Sons	O3226B	"	5,455 00	3,545 75	3,545 75
"	O2890B	"	5,000 00	4,900 00	4,900 00
W. Illingworth	O2728B	Scarborough	5,500 00	5,400 00	5,400 00
N. G. May	O2454B	"	5,400 00	1,890 00	1,890 00
Wm. Pullen	O2214B	"	5,400 00	540 00	540 00
A. Ridout	O798B	"	5,050 00	3,282 50	3,282 50
H. W. Smart	O309B	"	5,600 00	560 00	560 00
York Construction Co.	O1774B	"	5,400 00	1,890 00	1,890 00
"	O2335B	"	5,500 00	1,925 00	1,925 00
"	O2486B	"	5,500 00	550 00	550 00
R. B. Snively	O4557B	Simcoe	5,400 00	540 00	540 00
G. D. Wallace	O2369B	"	5,400 00	3,510 00	3,510 00
Wm. Arch	O2869B	Streetsville	6,100 00	6,000 00	6,000 00
Hugh Lamb	O4968B	"	5,400 00	1,890 00	1,890 00
H. Barlow & Sons	O2267B	Sudbury	5,970 00	5,870 00	5,870 00
Hill-Clark-Francis	O3763B	"	5,500 00	3,975 00	3,975 00
Kivinen & Evans	O2447B	"	5,350 00	4,500 00	4,500 00
Millar Construction	O3814B	"	5,700 00	3,705 00	3,705 00
Lyons Fuel Hardware & Supplies, Ltd.	O2435B	R.R.2, Sault Ste. Marie	5,204 00	5,104 00	5,104 00
J. T. Metcalfe	O3198B	Thistletown	5,500 00	825 00	825 00
J. C. Brown & H. J. Juhl	O1581B	Thornhill	5,200 00	3,380 00	3,380 00
R. M. Fenn	O1218B	"	5,000 00	3,250 00	3,250 00
C. E. Jones	O2815B	"	5,500 00	1,787 50	1,787 50
H. B. Foster	O3957B	Tillsonburg	5,500 00	550 00	550 00
J. A. Alexander	O2053B	Toronto	6,200 00	4,030 00	4,030 00
"	O2315B	"	6,200 00	2,170 00	2,170 00
"	O1534B	"	7,950 00	5,167 50	5,167 50
I. P. H. Annable	O3109B	"	5,200 00	1,820 00	1,820 00
R. J. Anderson	O2804B	"	5,400 00	540 00	540 00
C. W. Austin	O2867B	"	5,600 00	3,640 00	3,640 00
"	O1595B	"	6,000 00	5,400 00	5,400 00
A. Baltres	O1519B	"	5,500 00	1,925 00	1,925 00
W. Bartlett	O3761B	Toronto	5,400 00	3,510 00	3,510 00
B. H. Barrow	O2056B	"	5,200 00	1,820 00	1,820 00
A. Bazeley	O1201B	"	5,500 00	550 00	550 00
James Begg	O1668B	"	5,100 00	3,315 00	3,315 00

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

TORONTO DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract	Payments 1946-47	Payments to date
			\$ cts.	\$ cts.	\$ cts.
Bentley & Davidson.....	O1601B	Toronto.....	5,400 00	3,510 00	3,510 00
Frank Bentley.....	O941B	".....	5,800 00	5,800 00	5,800 00 (f)
James Borland.....	O3750B	".....	5,600 00	1,960 00	1,960 00
P. H. Boulton.....	O3312B	".....	6,000 00	3,900 00	3,900 00
S. H. Boylan.....	O285B	".....	6,000 00	600 00	6,000 00 (f)
John Breton.....	O2805B	".....	5,500 00	3,575 00	3,575 00
F. F. M. Brown.....	O3322B	".....	6,615 00	4,777 50	4,777 50
Geo. Bryden.....	O2291B	".....	5,400 00	1,890 00	1,890 00
E. A. Burgis.....	O1434B	".....	7,500 00	2,625 00	2,625 00
".....	O1154B	".....	5,300 00	5,300 00	5,300 00 (f)
".....	O1229B	".....	5,300 00	5,300 00	5,300 00 (f)
".....	O1161B	".....	7,000 00	700 00	700 00
".....	O1784B	".....	5,500 00	3,575 00	3,575 00
".....	O1786B	".....	5,400 00	3,510 00	3,510 00
R. R. Burlburt.....	O2736B	".....	7,900 00	2,765 00	2,765 00
P. C. Chamberlain.....	O2457B	".....	6,000 00	5,900 00	5,900 00
Conner Bros.....	O1865B	".....	8,000 00	800 00	800 00
Ken Coyle.....	O4085B	".....	5,600 00	3,640 00	3,640 00
T. R. Davidson.....	O1007B	".....	6,000 00	3,900 00	3,900 00
".....	O1352B	".....	6,000 00	5,400 00	5,400 00
".....	O1941B	".....	5,600 00	1,960 00	1,960 00
".....	O1982B	".....	5,500 00	4,950 00	4,950 00
Chas. Demelis.....	O3254B	".....	5,927 00	3,852 87	3,852 87
Dickie Construction Co.....	O1799B	".....	7,995 00	5,196 75	5,196 75
A. Dickinson.....	O3581B	".....	5,000 00	1,750 00	1,750 00
".....	O3914B	".....	5,500 00	550 00	550 00
".....	O20B	".....	7,200 00	5,035 00	5,035 00
".....	O2868B	".....	6,200 00	6,100 00	6,100 00
David H. Dickson.....	O2953B	".....	6,050 00	3,932 50	3,932 50
Thos. E. Drolet.....	O2297B	".....	5,500 00	550 00	550 00
East End Repair & Bldg. Co.....	O1738B	".....	5,500 00	5,400 00	5,400 00
Elora Construction Co., Ltd.....	O688B	".....	5,600 00	5,040 00	5,040 00
".....	O1396B	".....	5,591 84	5,591 84	5,591 84 (f)
Frank Fihn.....	O300B	".....	5,400 00	540 00	540 00
Sidney Fitt.....	O2538B	".....	5,100 00	1,785 00	1,785 00
George Construction Co.....	O2411B	".....	6,500 00	2,275 00	2,275 00
David Griffin.....	O4372B	".....	5,400 00	1,890 00	1,890 00
James Goodall.....	O318B	".....	5,400 00	5,400 00	5,400 00 (f)
".....	O1549B	".....	5,250 00	3,412 50	3,412 50
".....	O1013B	".....	5,400 00	5,400 00	5,400 00 (f)
".....	O1551B	".....	5,650 00	3,672 50	3,672 50
".....	O1157B	".....	5,360 00	5,360 00	5,360 00 (f)
".....	O1230B	".....	5,915 00	3,649 75	3,649 75
".....	O1163B	".....	6,195 00	3,770 00	3,770 00
".....	O1617B	".....	6,500 00	2,100 00	2,100 00
".....	O1695B	".....	6,325 00	2,213 75	2,213 75
".....	O2695B	".....	5,150 00	1,802 50	1,802 50
W. Gowans & C. Weaver.....	O2210B	".....	5,950 00	3,867 50	3,867 50
".....	O2292B	".....	5,200 00	3,380 00	3,380 00
".....	O217B	".....	5,400 00	4,860 00	4,860 00
".....	O1661B	".....	5,250 00	3,412 50	3,412 50
A. Gray.....	O3853B	".....	5,750 00	5,650 00	5,650 00
J. A. Guerin.....	O3598B	".....	6,000 00	600 00	600 00
H. C. Hagerman.....	O1318B	".....	5,000 00	1,750 00	1,750 00
A. M. Haynes.....	O4396B	".....	5,400 00	1,890 00	1,890 00
Wm. Illingworth.....	O3669B	".....	6,134 00	2,146 90	2,146 90
Isbester & McIntyre.....	O468B	".....	5,036 00	4,936 00	4,936 00
H. J. Jenkins.....	O4062B	".....	8,000 00	2,800 00	2,800 00
".....	O3673B	".....	7,650 00	4,972 50	4,972 50
Johnson & Carter.....	O2331B	".....	5,600 00	3,640 00	3,640 00

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

TORONTO DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract		Payments 1946-47		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
John H. Jones.....	O3418B	Toronto.....	5,000	00	976	55	976	55
Wm. G. Kerr.....	O2905B	".....	7,000	00	4,550	00	4,550	00
King Bros. Construction Co.....	O1222B	".....	6,000	00	5,400	00	5,400	00
".....	O1245B	".....	5,200	00	3,380	00	3,380	00
W. J. King.....	O306B	".....	5,500	00	3,575	00	5,500	00 (f)
Colvin V. Lang.....	O1913B	".....	5,250	00	3,412	50	3,412	50
J. S. Laxton & Son.....	O2696B	".....	5,900	00	5,310	00	5,310	00
".....	O1948B	".....	6,000	00	5,967	25	5,967	25
".....	O3719B	".....	6,200	00	2,170	00	2,170	00
".....	O2727B	".....	6,600	00	4,718	00	4,718	00
Arthur E. Marriott.....	O682B	".....	5,400	00	3,510	00	3,510	00
Modern Building Enterprises.....	O1688B	".....	5,650	00	3,672	50	3,672	50
Moxon & Manaton.....	O1866B	".....	5,450	00	545	00	545	00
".....	O1912B	".....	6,450	00	6,350	00	6,350	00
John T. Mullis.....	O3567B	".....	5,500	00	1,925	00	1,925	00
John Northey.....	O1936B	".....	5,400	00	3,510	00	3,510	00
N. A. Parkinson.....	O2223B	".....	5,400	00	540	00	540	00
".....	O2456B	".....	5,600	00	1,960	00	1,960	00
G. W. Riddell.....	O2707B	".....	5,110	75	5,110	75	5,110	75 (f)
Herbert C. Rogers.....	O4317B	".....	5,500	00	1,925	00	1,925	00
F. V. Russell.....	O2618B	".....	5,600	00	4,672	49	4,672	49
J. J. Shea.....	O1953B	".....	6,000	00	3,900	00	3,900	00
C. G. Sissons.....	O2958B	".....	6,500	00	4,550	00	4,550	00
E. Skinner.....	O4502B	".....	5,560	00	556	00	556	00
".....	O2812B	".....	6,000	00	3,900	00	3,900	00
Geo. Slightam.....	O727B	".....	6,500	00	4,225	00	4,225	00
Sidney C. Smith.....	O922B	".....	5,100	00	877	80	877	80
W. H. Snell.....	O1020B	".....	5,500	00	1,925	00	1,925	00
H. C. Spofford.....	O3380B	".....	5,700	00	3,705	00	3,705	00
J. Stevens.....	O1431B	".....	5,600	00	5,600	00	5,600	00 (f)
".....	O1029B	".....	5,500	00	3,575	00	3,575	00
Wm. R. Taylor.....	O578B	".....	5,200	00	4,680	00	4,680	00
A. H. Toppie.....	O1580B	".....	5,400	00	4,860	00	4,860	00
K. J. Upton.....	O4138B	".....	5,043	00	3,277	65	3,277	65
N. D. Urquhart.....	O1816B	".....	5,500	00	550	00	550	00
York Homes.....	O575B	".....	5,375	00	5,375	00	5,375	00 (f)
C. A. Maynard.....	O2253B	Unionville.....	5,400	00	3,510	00	3,510	00
".....	O2344B	".....	5,400	00	3,510	00	3,510	00
H. C. Freeman Ward.....	O3024B	Waterdown.....	5,400	00	540	00	540	00
G. H. Clemens.....	O3191B	Welland.....	5,600	00	1,960	00	1,960	00
R. G. Linke.....	O509B	".....	5,500	00	3,025	00	4,950	00
Geo. Manger.....	O3334B	".....	5,287	15	3,840	90	3,840	90
M. Manger & Son.....	O1693B	".....	5,125	00	3,332	00	3,332	00
Albert Yockell.....	O2483B	".....	5,700	00	5,700	00	5,700	00 (f)
".....	O2632B	".....	5,650	00	1,977	50	1,977	50
Lewis Construction Co.....	O1665B	Aldershot.....	7,150	00	4,647	50	4,647	50
Thos. Macdonald.....	O2067E	West Hill.....	6,000	00	5,900	00	5,900	00
C. E. Rook.....	O3041B	".....	5,400	00	5,300	00	5,300	00
K. J. Wesley.....	O3004B	".....	5,400	00	3,510	00	3,510	00
W. Gowans & C. Weaver.....	O2311B	Weston.....	5,880	00	2,058	00	2,058	00
A. W. Greaves.....	O956B	".....	5,300	00	5,300	00	5,300	00 (f)
G. L. Hamilton.....	O715B	".....	5,300	00	1,925	00	5,500	00 (f)
Johnson & Carter.....	O3665B	".....	5,000	00	1,750	00	1,750	00
Donald F. McIntyre.....	O3749B	".....	5,400	00	2,100	00	2,100	00
W. R. Taylor.....	O1789B	".....	5,100	00	3,441	00	3,441	00
".....	O1793B	".....	5,100	00	3,441	00	3,441	00
G. R. Embree & Co.....	O2240B	Willowdale.....	8,000	00	8,000	00	8,000	00 (f)
R.L. Marshall & Son.....	O299B	".....	5,300	00	3,617	19	4,147	19
E. W. Brookfield.....	O1596B	Woodbridge.....	7,000	00	4,550	00	4,550	00
W. L. Finlay.....	O3175B	".....	5,400	00	3,510	00	3,510	00
J. V. Winterton.....	O2180B	".....	5,500	00	5,500	00	5,500	00 (f)

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

LONDON DISTRICT

Contractor	Contract No.	Location	Amount of Contract	Payments 1946-47	Payments to date
			\$ cts.	\$ cts.	\$ cts.
P. Harlen.....	OL1867B	Amherstburg.....	6,000 00	3,900 00	3,900 00
".....	OL2080B	".....	5,400 00	5,300 00	5,300 00
Stevenson & Hunt, Ltd.....	OL1897B	Belmont.....	5,150 00	5,050 00	5,050 00
E. S. Miller.....	OL895B	Blenheim.....	5,400 00	540 00	5,400 00 (f)
T. C. Warwick & Sons.....	OL1136B	".....	5,400 00	5,400 00	5,400 00 (f)
J. Dreisinger.....	OL763B	Bridgeport.....	5,500 00	560 00	560 00
E. V. Hagedorn.....	OL603B	".....	5,500 00	3,025 00	3,575 00
Neibert Construction Co.....	OL1355B	".....	5,470 00	3,555 50	3,555 50
W. S. McKeough.....	OL3077B	Cedar Springs.....	5,400 00	3,510 00	3,510 00
M. F. Barrow.....	OL4424B	Chatham.....	5,507 77	3,580 04	3,580 04
G. A. Gagner.....	OL3249B	".....	5,400 00	3,510 00	3,510 00
Meddi LaPrise.....	OL971B	".....	6,000 00	5,900 00	5,900 00
J. W. Sprague.....	OL3851B	".....	5,400 00	1,890 00	1,890 00
C. J. Taffieren.....	OL3576B	".....	5,400 00	1,890 00	1,890 00
L. Wride.....	OL3935B	R.R.1, Harrow.....	5,400 00	3,510 00	3,510 00
St. Clair Builders.....	OL1638B	Sarnia.....	5,120 00	3,430 00	3,430 00
I. W. Thrasher.....	OL4750B	Cottam.....	5,400 00	1,890 00	1,890 00
E. C. Sweet.....	OL3678B	Essex.....	5,325 00	532 50	532 50
F. O. Moon.....	OL2751B	Fergus.....	5,300 00	1,855 00	1,855 00
R. J. Ritchie.....	OL331B	".....	5,350 00	5,350 00	5,350 00 (f)
S. E. Franklin.....	OL2243B	Galt.....	6,000 00	2,100 00	2,100 00
C. J. Lovender.....	OL3744B	".....	5,500 00	550 00	550 00
H. Bellamy.....	OL2928B	Guelph.....	5,100 00	3,315 00	3,315 00
S. P. Loveys.....	OL2380B	Hickson.....	6,000 00	3,900 00	3,900 00
G. W. Carson.....	OL2499B	Kingsville.....	5,400 00	3,410 00	3,410 00
M. C. Secord.....	OL289B	".....	5,400 00	540 00	5,400 00 (f)
A. H. Armstrong.....	OL2509B	Kitchener.....	6,000 00	2,275 00	2,275 00
J. H. Becker.....	OL2082B	".....	5,425 00	5,425 00	5,425 00 (f)
J. W. Daub.....	OL2362B	".....	5,600 00	4,100 00	4,100 00
J. Dreisinger.....	OL898B	".....	5,475 00	3,699 00	3,699 00
E. V. Hagedorn.....	OL301B	".....	5,100 00	2,070 00	5,100 00 (f)
".....	OL1745B	".....	6,000 00	4,355 00	4,355 00
".....	OL1710B	".....	6,000 00	4,445 00	4,445 00
Hallman Construction, Ltd.....	OL2360B	".....	5,600 00	4,290 00	4,290 00
R. R. Hyatt.....	OL3486B	".....	5,375 00	868 46	868 46
Jacobi Bros.....	OL1589B	".....	5,130 00	4,355 00	4,355 00
E. Loiback.....	OL692B	".....	6,000 00	2,100 00	6,000 00 (f)
".....	OL2414B	".....	5,600 00	1,960 00	1,960 00
J. J. Marshall.....	OL694B	".....	5,500 00	3,575 00	3,575 00
T. J. Paleczny.....	OL2052B	".....	6,000 00	2,100 00	2,100 00
H. O. Prior.....	OL2361B	".....	5,600 00	5,600 00	5,600 00 (f)
H. L. Reist.....	OL4016B	".....	5,400 00	3,510 00	3,510 00
Reitzels, Ltd.....	OL1620B	".....	5,600 00	3,640 00	3,640 00
C. U. Scherer.....	OL2221B	".....	5,600 00	2,100 00	2,100 00
E. Schnarr & Son.....	OL2064B	".....	5,600 00	2,800 00	2,800 00
".....	OL2071B	".....	5,600 00	2,425 00	2,425 00
".....	OL2563B	".....	5,600 00	1,960 00	1,960 00
L. H. Stroh.....	OL2705B	".....	6,000 00	2,640 40	2,640 40
F. A. Tetreault.....	OL1202B	".....	5,800 00	3,201 00	3,783 00
E. Witmer & Son.....	OL945B	".....	5,550 00	2,037 50	2,037 50
".....	OL2212B	".....	5,600 00	560 00	560 00
".....	OL2792B	".....	5,400 00	3,610 00	3,610 00
G. J. Zinger.....	OL2073B	".....	6,000 00	2,100 00	2,100 00
N. W. Hunt.....	OL3267B	Lambeth.....	5,500 00	1,925 00	1,925 00
Dick Dietrich.....	OL4501B	Leamington.....	5,100 00	3,315 00	3,315 00
G. E. Perkin.....	OL2529B	Listowel.....	5,090 00	3,250 00	3,250 00
E. Wahl.....	OL2177B	".....	5,860 00	3,809 00	3,809 00
T. C. Allen.....	OL4352B	London.....	5,600 00	3,900 00	3,900 00
W. B. Armstrong.....	OL944B	".....	5,400 00	5,400 00	5,400 00 (f)
W. D. Baty.....	OL170B	".....	5,400 00	1,300 00	4,735 15

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

LONDON DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract		Payments 1946-47		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
K. L. Benn.....	OL5099B	London.....	5,750	00	2,300	00	2,300	00
".....	OL2065B	".....	6,000	00	5,900	00	5,900	00
".....	OL5096B	".....	5,735	00	2,400	00	2,400	00
A. H. Clarke.....	OL2036B	".....	5,500	00	1,925	00	1,925	00
A. T. Condon.....	OL2399B	".....	6,000	00	2,750	00	2,750	00
F. C. Dempsey.....	OL1922B	".....	5,604	00	1,960	00	1,960	00
W. Hopkinson.....	OL1350B	".....	6,000	00	5,400	00	5,400	00
G. L. Jackson.....	OL2548B	".....	5,600	00	5,600	00	5,600	00 (f)
D. R. Lizmore.....	OL1921B	".....	5,604	00	1,960	00	1,960	00
H. Loose.....	OL2417B	".....	5,400	00	3,900	00	3,900	00
R. D. MacDonald.....	OL2930B	".....	6,000	00	3,900	00	3,900	00
W. T. Percival.....	OL2904B	".....	5,400	00	3,670	00	3,670	00
R. T. Pinkerton.....	OL14631B	".....	5,000	00	500	00	500	00
N. Quinney.....	OL3206B	".....	5,750	00	3,850	00	3,850	00
Stevenson & Hunt, Ltd.....	OL3266B	".....	5,385	00	5,285	00	5,285	00
".....	OL3671B	".....	5,600	00	4,695	00	4,695	00
W. Stewart.....	OL2469B	".....	5,400	00	540	00	540	00
A. G. Tuten.....	OL1523B	".....	5,600	00	3,800	00	3,800	00
".....	OL2027B	".....	5,604	00	2,524	00	2,524	00
".....	OL1970B	".....	5,400	00	3,620	00	3,620	00
N. G. Tucker.....	OL3687B	".....	5,800	00	2,050	00	2,050	00
C. M. Webb.....	OL2120B	Maidstone.....	5,400	00	3,510	00	3,510	00
R. C. Flood.....	OL13005B	Petrolia.....	5,400	00	3,690	00	3,690	00
D. W. Duncan.....	OL1973B	".....	5,400	00	4,030	00	4,030	00
S. A. Harrison.....	OL13196B	Preston.....	5,350	00	535	00	535	00
B. Sykes.....	OL2634B	".....	5,600	00	560	00	560	00
V. R. Wagner.....	OL3500B	Putnam.....	5,400	00	1,950	00	1,950	00
G. M. Sutherland.....	OL2207B	Ridge-town.....	6,000	00	600	00	600	00
D. L. Kennedy & Son.....	OL3091B	Riverdale.....	5,100	00	1,855	00	1,855	00
Essex Construction Co.....	OL2589B	".....	6,000	00	6,000	00	6,000	00 (f)
Gosselin Bros.....	OL3758B	St. Clements.....	5,800	00	2,100	00	2,100	00
C. A. Hoffner.....	OL2938B	St. Thomas.....	5,100	00	500	00	500	00
W. H. Gould.....	OL4057B	".....	5,400	00	1,950	00	1,950	00
P. H. Lossemore.....	OL4093B	".....	5,700	00	3,725	00	3,725	00
C. E. Peckham & Son.....	OL1959B	".....	5,500	00	3,850	00	3,850	00
D. Winter.....	OL2599B	".....	5,500	00	3,850	00	3,850	00
".....	OL4110B	".....	5,025	00	3,525	00	3,525	00
C. Withington.....	OL2581B	".....	5,400	00	615	00	615	00
O. R. Tustian.....	OL1684B	Sandwich East.....	5,000	00	1,890	00	1,890	00
W. Buttery.....	OL1684B	".....	5,200	00	3,445	00	3,445	00
M. Montgomery.....	OL3290B	".....	5,400	00	1,160	00	1,160	00
I. Troup.....	OL2436B	Sandwich West.....	5,015	00	3,410	00	3,410	00
A. Butzer.....	OL1426B	Sarnia.....	5,400	00	4,290	00	4,290	00
J. L. Forest.....	OL1428B	".....	5,400	00	4,274	00	4,274	00
D. W. Hunt.....	OL2359B	".....	5,400	00	1,950	00	1,950	00
St. Clair Builders.....	OL2912B	".....	6,000	00	4,000	00	4,000	00
".....	OL120011	".....	5,600	00	5,600	00	5,600	00 (f)
M. Klumpp.....	OL1432B	St. Catharines.....	5,375	00	4,701	24	4,701	24
H. G. Weller.....	OL1560B	".....	5,400	00	3,510	00	3,510	00
W. A. Hedrick.....	OL1586B	Toronto.....	5,200	00	2,380	00	2,380	00
H. Montgomery.....	OL1219B	".....	5,200	00	3,700	00	3,700	00
H. T. Reaume.....	OL2208B	Thamesville.....	5,100	00	3,370	00	3,370	00
M. A. Long.....	OL630B	Waterloo.....	5,500	00	1,942	50	5,550	00 (f)
E. Crabtree.....	OL2829B	".....	5,600	00	3,425	00	3,425	00
E. Schnarr & Son.....	OL403B	Windsor.....	5,400	00	1,890	00	5,400	00
W. Buttery.....	OL1083B	".....	6,000	00	5,400	00	5,400	00
".....	OL2995B	".....	5,400	00	1,890	00	1,890	00
".....	OL3428B	".....	5,315	87	1,942	50	1,942	50
W. M. Gosnell.....	OL3630B	".....	5,131	74	2,836	00	2,836	00
V. Langhill.....	OL3003B	".....	5,265	87	3,542	50	3,542	50

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

LONDON DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract		Payments 1946-47		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
W. Loaring Construction Co.	OL1112B	Windsor.....	5,400	00	3,475	00	5,400	00 (f)
F. Rivers.....	OL3456B	".....	5,400	00	1,890	00	1,890	00
R. Sparks.....	OL1975B	".....	5,400	00	3,510	00	3,510	00
J. Tolhoek.....	OL3011B	".....	5,565	00	3,625	75	3,625	75
Chalmers, Quart & Barnett..	OL3419B	Woodstock.....	6,000	00	2,100	00	2,100	00
E. E. Pearson.....	OL2422B	".....	5,550	00	3,608	00	3,608	00

MANITOBA DISTRICT

A. W. Pollock.....	M1227B	Balmoral.....	5,300	00	2,650	00	2,650	00
W. J. Ducharme.....	M592B	Beausejour.....	5,125	00	4,267	25	4,267	25
J. B. Forsyth & H. Rosarsen..	M768B	Charleswood.....	5,500	00	2,750	00	2,750	00
Bert H. Glover.....	M627B	".....	5,000	00	4,900	00	4,900	00
Erling Hanson.....	M490B	".....	5,399	00	3,777	26	3,777	26
Lindstrom and Nelson.....	M502B	".....	5,799	00	5,096	50	5,096	50
Oscar Paulson.....	M491B	".....	5,999	00	5,999	00	5,999	00 (f)
Ritchie and Pront.....	M522B	".....	5,351	00	4,922	92	4,922	92
O. Steenerson.....	M480B	".....	5,699	00	2,780	00	2,780	00
J. Nemchuk.....	M1500B	Birds Hill.....	5,600	00	4,200	00	4,200	00
J. E. Krier.....	M858B	Fort Garry.....	5,400	00	2,160	00	2,160	00
G. Lackman.....	M2038B	".....	5,600	00	2,245	20	2,245	20
A. G. Siddle.....	M1011B	".....	5,390	00	4,851	00	4,851	00
Bergman & Nelson.....	M606B	Fort William, Ont.....	5,057	00	4,440	30	4,440	30
James Eaton & Son.....	M677B	".....	5,839	00	3,175	75	3,175	75
Ray Sneft.....	M631B	Kenora, Ont.....	5,600	00	4,780	00	4,780	00
D. Sutherland.....	M467B	".....	5,400	00	4,819	00	4,819	00
Victor Zelinski.....	M234B	".....	5,635	00	2,100	00	2,100	00
E. B. Benjaminson.....	M1138B	Kirkfield Park.....	5,999	00	5,400	00	5,400	00
Ray Sneft.....	M630B	Neebing, Ont.....	5,500	00	5,062	50	5,062	50
W. L. Ellwood.....	M1520B	Portage la Prairie.....	5,500	00	4,427	17	4,427	17
L. Anderson.....	M925B	Port Arthur, Ont.....	5,600	00	4,496	20	4,496	20
".....	M926B	".....	5,600	00	4,496	20	4,496	20
Bergman & Nelson.....	M588B	".....	5,057	00	3,695	30	3,695	30
J. Dagswik.....	M679B	".....	5,540	00	2,910	00	2,910	00
".....	M800B	".....	5,680	00	2,910	00	2,910	00
A. Hartvikson.....	M770B	".....	5,400	00	1,984	00	1,984	00
S. Holicki.....	M628B	".....	5,800	00	4,531	49	4,531	49
E. Rask, E. Lief, H. Frisk.....	M814B	".....	5,400	00	3,027	70	3,027	70
E. Tubkanen.....	M647B	".....	5,400	00	5,120	75	5,120	75
Dupont & Son.....	M862B	Russell.....	5,650	00	3,955	00	3,955	00
J. A. Matthews.....	M547B	St. Charles.....	5,000	00	5,000	00	5,000	00 (f)
L. Cattrysce.....	M392B	Charleswood.....	5,850	00	5,032	66	5,032	66
Michael Kaufman.....	M184B	St. Norbert.....	5,330	00	1,720	50	5,230	00
D. L. Anderson.....	M629B	St. Vital.....	5,900	00	4,237	50	4,237	50
F. A. Mager.....	M924B	".....	5,975	00	5,380	19	5,380	19
Norden Bros. & Hermanson..	M644B	".....	5,125	00	5,125	00	5,125	00 (f)
".....	M646B	".....	5,125	00	4,500	00	4,500	00
".....	M653B	".....	5,850	00	4,387	50	4,387	50
".....	M645B	".....	5,125	00	3,075	00	3,075	00
".....	M1222B	".....	5,999	00	5,099	15	5,099	15
".....	M1226B	".....	5,999	00	5,099	15	5,099	15
".....	M1224B	".....	5,999	00	3,947	74	3,947	74
".....	M1221B	".....	5,999	00	5,499	38	5,499	38
".....	M1136B	".....	5,999	00	5,432	15	5,432	15
P. Pocklington.....	M1134B	".....	5,999	00	5,426	60	5,426	60
C. R. Reimer.....	M831B	".....	5,100	00	5,000	00	5,000	00
".....	M848B	".....	5,200	00	5,100	00	5,100	00
L. Lanthier.....	M1670B	Transcona.....	5,200	00	3,410	00	3,410	00

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

SASKATCHEWAN DISTRICT

Contractor	Contract No.	Location	Amount of Contract	Payments 1946-47	Payments to date
			\$ cts.	\$ cts.	\$ cts.
Rhys Williams	SK1309B	Melville	5,000 00	4,500 00	4,500 00
Bird Construction Co.	SK1096B	Moose Jaw	5,000 00	5,000 00	5,000 00 (f)
H. G. Diener	SK1077B	Nipawin	5,470 49	4,923 46	4,923 46
W. I. Dier	SK2760B	Prince Albert	5,500 00	4,970 00	4,970 00
C. W. Hill	SK1713B	Montgomery Place	5,200 00	5,115 00	5,115 00
"	SK2108B	"	5,400 00	5,285 00	5,285 00
"	SK2655B	"	5,200 00	1,872 00	1,872 00
M. Dollinger	SK1583B	Watrous	5,770 00	4,414 05	5,180 00

ALBERTA DISTRICT

L. R. Emes	A2229B	Beaverlodge	5,500 00	2,200 00	2,200 00
Mix Bros. Construction Co.	A1649B	Beverly	5,450 00	5,450 00	5,450 00 (f)
J. B. Arundel	A163B	Brooks	5,499 00	4,949 00	4,949 00
Carlson & Paulson	A1057B	Calgary	5,600 00	4,890 00	4,890 00
"	A1225B	"	6,500 00	4,550 00	4,550 00
G. R. Coulson	A751B	"	5,500 00	5,200 00	5,200 00
Arthur Dressel	A523B	"	5,850 00	5,750 00	5,750 00
"	A633B	"	5,580 00	4,919 00	4,919 00
Farmers Lumber & Supply Co., Ltd.	A765B	"	5,350 00	3,400 00	3,400 00
Farmers Lumber & Supply Co., Ltd.	A986B	"	5,350 00	4,328 25	4,328 25
S. M. Fengstad	A2124B	"	5,500 00	3,850 00	3,850 00
O. E. Forster	A1145B	"	5,000 00	4,700 00	4,700 00
T. R. French & Sons	A1321B	"	5,600 00	3,920 00	3,920 00
T. S. Glover	A1004B	"	5,402 50	4,862 50	4,862 50
"	A4914B	"	5,425 00	4,851 25	4,851 25
"	A1082B	"	5,925 00	4,145 00	4,145 00
"	A1286B	"	5,600 00	3,920 00	3,920 00
"	A1407B	"	5,990 00	2,395 00	2,395 00
"	A2235B	"	6,150 00	2,455 00	2,455 00
"	A834B	"	5,759 50	5,559 50	5,559 50
G. & S. Construction Co.	A1775B	"	5,620 00	3,934 00	3,934 00
"	A1287B	"	5,300 00	3,710 00	3,710 00
"	A1569B	"	5,450 00	4,824 00	4,824 00
M. A. Gugins	A697B	"	5,881 00	5,455 25	5,455 25
"	A1050B	"	5,350 00	4,720 25	4,720 25
"	A3764B	"	5,525 00	3,870 00	3,870 00
"	A1795B	"	5,275 00	3,690 00	3,690 00
"	A1772B	"	6,100 00	4,270 00	4,270 00
H. Hambly	A1776B	"	5,550 00	3,880 00	3,880 00
"	A1774B	"	6,075 00	2,420 00	2,420 00
"	A1729B	"	5,900 00	4,130 00	4,130 00
J. H. Henninger	A1773B	"	5,500 00	2,200 00	2,200 00
C. V. Harstrom	A1089B	"	5,300 00	3,710 00	3,710 00
"	A915R	"	5,370 00	3,759 00	3,759 00
"	A1218B	"	5,300 00	3,710 00	3,710 00
E. Hokaunson	A1383B	"	5,500 00	4,650 00	4,650 00
Hornstrom Bros.	A1664B	"	7,985 00	5,590 00	5,590 00
G. L. Jones	A2307B	"	5,875 00	2,340 00	2,340 00
McKenzie Bros.	A1464B	"	5,275 00	3,690 00	3,690 00
"	A1939B	"	5,825 00	2,610 00	2,610 00
S. G. Petley	A1285B	"	5,300 00	3,710 00	3,710 00
E. R. Saran	A2491B	"	5,300 00	2,120 00	2,120 00
C. A. Siple	A1472B	"	5,550 00	1,590 00	1,590 00
S. K. Sparstol & B. L. Gienow ..	A1106B	"	5,300 00	5,300 00	5,300 00 (f)

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

ALBERTA DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract	Payments 1946-47	Payments to date
			\$ cts.	\$ cts.	\$ cts.
J. S. Smith.....	A2009B	Calgary.....	5,000 00	2,000 00	2,000 00
".....	A1796B	".....	5,200 00	2,080 00	2,080 00
H. Walder.....	A1553B	".....	5,200 00	4,230 00	4,230 00
A. Wally.....	A1277B	".....	5,928 00	4,135 00	4,135 00
Williams Bros.....	A1817B	".....	5,600 00	3,920 00	3,920 00
Gordon Ziegler.....	A2524B	".....	5,200 00	2,080 00	2,080 00
A. M. Hansen.....	A2449B	Camrose.....	6,000 00	3,900 00	3,900 00
G. W. Hellbard.....	A2311B	".....	5,250 00	2,985 00	2,985 00
M. S. Henriksen.....	A2885B	".....	5,650 00	845 00	845 00
".....	A2306B	".....	5,150 00	3,595 00	3,595 00
".....	A1848B	".....	5,930 00	4,145 00	4,145 00
".....	A1849B	".....	5,600 00	3,920 00	3,920 00
P. M. Johanson & M. Johnson.....	A1850B	".....	5,250 00	3,670 00	3,670 00
C. W. Pratt.....	A1843B	".....	5,250 00	3,060 00	3,060 00
W. S. Wilson.....	A1842B	".....	5,250 00	3,360 00	3,360 00
A. Bohne & Son.....	A2310A	Cardston.....	5,350 00	3,740 00	3,740 00
K. Siemens.....	A4738B	Coaldale.....	6,000 00	4,200 00	4,200 00
E. N. Smith.....	A1890B	Edmonton.....	5,732 00	3,505 00	3,505 00
E. E. Beckett.....	A1329B	".....	5,300 00	2,120 00	2,120 00
".....	A1491B	".....	5,000 00	3,500 00	3,500 00
".....	A1255B	".....	5,000 00	4,500 00	4,500 00
".....	A1794B	".....	5,450 00	3,800 00	3,800 00
".....	A1221B	".....	5,300 00	2,120 00	2,120 00
".....	A1889B	".....	5,000 00	2,000 00	2,000 00
Wm. Comrie.....	A1056B	".....	5,500 00	5,500 00	5,500 00
W. Dorosh.....	A1661B	".....	5,750 00	2,299 00	2,299 00
".....	A2049B	".....	5,570 00	2,215 00	2,215 00
".....	A1253B	".....	5,100 00	2,040 00	2,040 00
G. W. Golden.....	A999B	".....	5,264 00	5,264 00	5,264 00
".....	A1037B	".....	5,250 00	5,250 00	5,250 00
".....	A1165B	".....	5,300 00	5,300 00	5,300 00
".....	A1171B	".....	5,300 00	4,770 00	4,770 00
".....	A1650B	".....	5,300 00	4,770 00	4,770 00
".....	A1299B	".....	5,300 00	4,770 00	4,770 00
".....	A1347B	".....	5,625 00	5,059 00	5,059 00
".....	A1311B	".....	5,000 00	4,500 00	4,500 00
".....	A1513B	".....	5,300 00	4,770 00	4,770 00
".....	A1483B	".....	5,625 00	5,065 00	5,065 00
E. B. Harrold.....	A1265B	Edmonton.....	5,100 00	3,570 00	3,570 00
".....	A1346B	".....	5,800 00	5,220 00	5,220 00
".....	A1198B	".....	5,425 00	4,880 00	4,880 00
".....	A1263B	".....	5,100 00	3,570 00	3,570 00
".....	A1266B	".....	5,620 00	5,058 00	5,058 00
".....	A1660B	".....	5,100 00	3,570 00	3,570 00
".....	A1264B	".....	5,425 00	4,880 00	4,880 00
Reuben Harris.....	A981B	".....	5,699 00	5,699 00	5,699 00
Axel Johnson.....	A1430B	".....	5,000 00	3,500 00	3,500 00
".....	A1196B	".....	5,960 00	4,172 00	4,172 00
".....	A1305B	".....	5,400 00	3,780 00	3,780 00
".....	A1424B	".....	5,305 00	3,711 00	3,711 00
".....	A1512B	".....	5,000 00	3,500 00	3,500 00
".....	A1479B	".....	5,925 00	4,144 00	4,144 00
".....	A1195B	".....	5,700 00	3,990 00	3,990 00
".....	A1306B	".....	5,475 00	3,829 00	3,829 00
".....	A1224B	".....	5,100 00	4,590 00	4,590 00
E. B. Killips.....	A1263B	".....	5,620 00	3,936 00	3,936 00
".....	A997B	".....	5,397 00	3,780 00	3,780 00
".....	A1098B	".....	5,185 00	4,388 00	4,388 00
".....	A1099B	".....	5,475 00	3,835 00	3,835 00
".....	A1064B	".....	5,185 00	3,630 00	3,630 00

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

ALBERTA DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract		Payments 1946-47		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
E. B. Killips	A1100B	Edmonton	5,290	00	4,546	50	4,546	50
"	A1143B	"	5,452	00	3,817	00	3,817	00
"	A1209B	"	5,425	00	3,800	00	3,800	00
"	A1323B	"	5,367	00	3,969	24	3,969	24
"	A1138B	"	5,368	00	3,759	00	3,759	00
"	A1141B	"	5,150	00	3,605	00	3,605	00
J. W. McKee	A2164B	"	5,495	00	3,845	00	3,845	00
"	A2162B	"	5,450	00	2,175	00	2,175	00
"	A2161B	"	5,105	00	3,570	00	3,570	00
"	A2492B	"	5,545	00	3,875	00	3,875	00
"	A2465B	"	5,475	00	4,930	00	4,930	00
"	A2186B	"	5,475	00	3,820	00	3,820	00
A. M. McKinnon	A1381B	"	5,200	00	3,360	00	3,360	00
G. W. Meneely	A1588B	"	5,300	00	2,120	00	2,120	00
Mix Bros. Construction Co.	A2185B	"	5,000	00	3,850	00	3,850	00
"	A2303B	"	5,060	00	3,542	00	3,542	00
"	A2160B	"	5,400	00	3,780	00	3,780	00
United Builders Co.	A1220B	"	5,550	00	3,115	00	3,115	00
"	A1194B	"	5,500	00	3,850	00	3,850	00
"	A1252B	"	5,500	00	3,850	00	3,850	00
"	A1480B	"	5,250	00	2,095	00	2,095	00
"	A671B	"	5,500	00	3,850	00	3,850	00
"	A1197B	"	5,550	00	2,215	00	2,215	00
P. W. Wynychuk	A2035B	"	5,600	00	2,240	00	2,240	00
"	A2050B	"	5,650	00	3,950	00	3,950	00
"	A2012B	"	5,400	00	2,160	00	2,160	00
"	A1304B	"	5,450	00	2,175	00	2,175	00
"	A1399B	"	5,400	00	3,780	00	3,780	00
Mair Construction Co.	A2354B	Empress	5,075	00	3,385	00	3,385	00
Frantzen & Conley	A1944B	Grande Prairie	6,320	00	4,420	00	4,420	00
Remple & Kilgour	A1846B	"	5,860	00	2,344	00	2,344	00
Scott, May & Scott	A1845B	"	5,515	80	3,850	00	3,850	00
"	A1945B	"	5,375	00	4,610	00	4,610	00
"	A1887B	"	5,520	00	4,705	50	4,705	50
Mix Bros. Construction Co.	A2234B	Jasper	5,100	00	3,780	00	3,780	00
Maurice Tougas	A1505B	"	5,325	00	4,120	00	4,120	00
Erickson Construction Co.	A1367B	Lethbridge	5,600	00	3,920	00	3,920	00
"	A1366B	"	5,550	00	4,197	00	4,197	00
"	A1938B	"	6,000	00	3,400	00	3,400	00
"	A2233B	"	5,550	00	2,030	00	2,030	00
"	A2450B	"	5,600	00	2,040	00	2,040	00
"	A1816B	"	5,550	00	2,782	00	2,782	00
E. Flak	A1599B	"	5,440	00	1,916	00	1,916	00
Fred Quinn	A1356B	"	5,365	00	2,144	00	2,144	00
"	A1349B	"	5,460	00	2,184	00	2,184	00
"	A1370B	"	5,460	00	2,184	00	2,184	00
"	A1452B	"	5,400	00	2,160	00	2,160	00
"	A1571B	"	5,460	00	2,019	00	2,019	00
"	A1726B	"	5,460	00	2,019	00	2,019	00
J. M. Hillman & S. H. Lien	A1106B	Penhold	5,169	29	4,670	00	4,670	00
I. T. S. Moore	A1428B	"	5,000	00	4,150	00	4,150	00
Central Alberta Construction Co.	A2034B	Red Deer	5,100	00	2,040	00	2,040	00
Central Alberta Construction Co.	A2232B	"	5,200	00	780	00	780	00
Central Alberta Construction Co.	A2447B	"	5,300	00	2,120	00	2,120	00
Red Deer Construction Co.	A2104B	"	5,220	00	3,654	00	3,654	00
J. R. G. Drouin	A2127B	St. Paul	5,300	00	3,170	00	3,170	00
M. V. Mailloux	A2309B	"	5,300	00	795	00	795	00

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

ALBERTA DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract		Payments 1946-47		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
W. C. Bernard	A2653B	Turner Valley	5,700	00	4,980	00	4,980	00
D. Chappell	A1800B	Vegreville	5,400	00	4,860	00	4,860	00
"	A1604B	"	5,400	00	1,935	00	1,935	00
"	A1891B	"	5,400	00	4,860	00	4,860	00
"	A1605B	"	5,400	00	3,780	00	3,780	00
Roy Ludwick	A1603B	"	5,200	00	4,680	00	4,680	00
F. Wylychko	A1602B	"	5,100	00	4,590	00	4,590	00
"	A1801B	"	5,200	00	4,680	00	4,680	00

BRITISH COLUMBIA DISTRICT

Wm. Riley	BC230B	Alberni	5,600	00	2,700	00	2,700	00
J. E. Atkins	BC470B	Burnaby—New Westminster	5,800	00	1,200	00	1,200	00
J. Carlson	BC241B	"	5,280	00	5,180	00	5,180	00
DeLuxe Home Builders	BC820B	"	5,485	00	4,220	00	4,220	00
"	BC476B	"	5,200	00	3,120	00	3,120	00
"	BC598B	"	5,203	00	3,700	00	3,700	00
J. A. Pedden	BC286B	"	5,743	22	1,977	50	1,977	50
F. H. Pickering	BC243B	"	5,500	00	5,362	50	5,362	50
"	BC344B	"	5,584	00	3,350	40	3,350	40
"	BC713B	"	5,994	00	900	00	900	00
P. Riekkinen	BC621B	"	5,500	00	5,362	50	5,362	50
M. I. Spillett	BC346B	"	5,300	00	3,695	00	3,695	00
D. N. Spright	BC1135B	"	5,200	00	3,120	00	3,120	00
S. G. Stogre	BC2034B	"	5,450	00	817	50	817	50
Terman & Sarnoski	BC1247B	"	5,200	00	2,580	00	2,580	00
P. R. Tomlinson	BC1413B	"	5,400	00	3,300	00	3,300	00
John Westin	BC1014B	"	5,400	00	1,890	00	1,890	00
Young & Kroeger	BC743B	"	5,100	00	1,785	00	1,785	00
J. P. L. Archambault	BC752B	Castlegar	5,600	00	840	00	840	00
M. W. Harshenin	BC605B	"	6,400	00	3,840	00	3,840	00
Clement Bros.	BC340B	Chemainus	5,962	00	3,577	20	3,577	20
G. W. Atkinson	BC457B	Chilliwack	5,800	00	3,500	00	3,500	00
J. Sawatsky	BC697B	"	6,300	00	4,800	00	4,800	00
M. A. Bacon	BC707B	Comox	5,675	00	4,180	00	4,180	00
A. D. Hendren	BC353B	Creston	5,000	00	3,000	00	3,000	00
Janson & Richardson, Ltd.	BC361B	Duncan	5,300	00	5,300	00	5,300	00 (f)
Lipsett Bros.	BC2194B	Glenmore	5,044	35	1,639	41	1,639	41
E. P. B. Brown	BC1483B	Kamloops	5,000	00	2,875	00	2,875	00
J. H. Phillips	BC1229B	"	6,000	00	1,650	00	1,650	00
Striegler & Co.	BC821B	"	5,984	00	5,834	40	5,834	40
"	BC686B	"	5,400	00	3,105	00	3,105	00
J. C. Taylor & Son	BC1465B	"	7,945	00	4,568	37	4,568	37
G. Armstrong	BC237B	Kaslo	5,000	00	3,875	00	3,875	00
Kootenay Sash & Door	BC652B	Kinnaird	5,500	00	825	00	825	00
W. W. Plotnikoff	BC960B	"	5,600	00	1,820	00	1,820	00
E. S. Thompson	BC373B	Langley Prairie	5,800	00	2,030	00	2,030	00
D. Clapperton	BC1067B	Lytton	5,500	00	2,750	00	2,750	00
E. L. Fairfield & Sons	BC276B	New Westminster	5,025	00	3,766	25	3,766	25
H. A. Werning	BC676B	"	6,150	00	2,152	50	2,152	50
"	BC1404B	"	5,400	00	4,110	00	4,110	00
DeLuxe Home Builders	BC329B	"	5,000	00	4,875	00	4,875	00
"	BC874B	"	5,210	00	3,126	00	3,126	00
"	BC1093B	"	5,591	00	3,354	60	3,354	60
"	BC1151B	"	5,200	00	3,120	00	3,120	00
"	BC1212B	"	5,491	00	1,770	00	1,770	00
"	BC716B	"	5,145	00	1,029	00	1,029	00
"	BC1456B	"	6,283	00	1,575	00	1,575	00

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Concluded

Vote 475—Continued

BRITISH COLUMBIA DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract		Payments 1946-47		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
Morgan Construction Co., Ltd.	BC711B	New Westminster.....	6,218	00	2,175	00	2,175	00
	BC1472B	"	5,000	00	750	00	750	00
F. E. Collett.....	BC919A	Oliver.....	5,482	00	3,946	88	3,946	88
J. Listug.....	BC1438B	"	5,120	00	1,664	00	1,664	00
C. Mayers.....	BC450B	Osoyoos.....	5,634	30	5,634	30	5,634	30 (f)
Rankel & Bendig.....	BC824B	Penticton.....	5,380	00	3,093	50	3,093	50
R. Trites.....	BC731B	Quesnel.....	5,695	00	5,552	62	5,552	62
George Cecchetto.....	BC896B	Revelstoke.....	6,000	00	4,850	00	4,850	00
N. W. Marsh.....	BC1084B	"	5,050	00	3,923	75	3,923	75
Pradolini Bros.....	BC1628B	"	5,000	00	1,250	00	1,250	00
George Cecchetto.....	BC1436B	"	7,250	00	1,087	50	1,087	50
G. A. Copley.....	BC1605B	R.R.1, Steveston.....	5,250	00	3,150	00	3,150	00
Paine & Townsend.....	BC500B	Colquitz.....	5,120	00	1,792	00	1,792	00
L. G. Scott.....	BC313B	"	7,000	00	6,000	00	6,000	00
T. H. Whelen.....	BC582B	Salmon Arm.....	5,600	00	3,220	00	3,220	00
Garner Bros., Ltd.....	BC429B	R.R.1, Duncan.....	5,000	00	4,775	00	4,775	00
D. W. Burnett.....	BC1054C	Sooke.....	7,700	00	2,625	00	2,625	00
Modernage Builders, Ltd.....	BC591B	"	6,300	00	4,430	00	4,430	00
R. G. Nixon.....	BC1116B	"	5,300	00	150	00	150	00
Stanley Blow.....	BC1355B	Surrey.....	6,000	00	2,100	00	2,100	00
"	BC1427B	"	5,800	00	870	00	870	00
W. T. Husband.....	BC1351B	"	5,510	00	826	50	826	50
R. Y. Phillips.....	BC1684B	"	5,085	00	2,700	00	2,700	00
J. E. Sabourin.....	BC1426B	"	5,800	00	870	00	870	00
A. H. Cromie.....	BC934B	Vancouver.....	6,000	00	2,100	00	2,100	00
Cummings & Bell.....	BC1184B	"	6,724	00	1,008	60	1,008	60
Eisenman & Reimer.....	BC694B	"	5,000	00	1,750	00	1,750	00
S. G. Stagre.....	BC291B	"	5,700	00	5,700	00	5,700	00 (f)
L. J. Bennett.....	BC559B	"	7,000	00	3,500	00	3,500	00
Bradley & MacDonald.....	BC423B	"	6,600	00	6,600	00	6,600	00 (f)
David Howrie, Ltd.....	BC220B	Vernon.....	5,270	00	3,162	00	3,162	00
Bayles Building Co.....	BC728B	Victoria.....	5,000	00	3,000	00	3,000	00
Robert Noble.....	BC1086B	"	5,986	00	3,591	60	3,591	60
L. Bergstrom.....	BC474B	"	5,000	00	2,875	00	2,875	00
A. E. Burkholder.....	BC1353B	"	6,000	00	900	00	900	00
H. R. Brown.....	BC1085B	"	5,300	00	1,855	00	1,855	00
"	BC311B	"	5,500	00	4,797	86	4,797	86
George Farmer.....	BC1169B	"	7,200	00	4,320	00	4,320	00
"	BC1251B	"	5,500	00	1,925	00	1,925	00
"	BC504B	"	6,700	00	1,005	00	1,005	00
McKinty & Sons.....	BC1376B	"	5,350	00	1,872	50	1,872	50
R. W. F. Mayer.....	BC693B	"	5,200	00	2,920	00	2,920	00
E. H. Whitehead.....	BC1084B	"	5,000	00	1,750	00	1,750	00
J. W. Maddock.....	BC336B	Westbank.....	5,500	00	4,062	50	4,062	50
T. J. Taylor.....	BC1292P	Westview.....	5,250	00	1,837	50	1,837	50

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued
MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE

Vote 475—Continued

NOVA SCOTIA

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1946-47	Payments to date
				\$ cts.	\$ cts.	\$ cts.
(C) J. & D. A. Harquail Co., Ltd.	NS116P	10	Dartmouth....	22,500 00	22,407 26	22,407 26
(C) " "	NS121P	5	Glace Bay....	11,500 00	11,264 15	11,264 15
(C) " "	NS55P	5	Kentville....	31,012 67	9,045 10	30,953 04
(C) " "	NS49P	5	Lunenburg....	11,500 00	11,321 10	11,321 10
(C) " "	NS42P	5	Middleton....	29,554 49	9,194 70	29,554 49
(C) " "	NS78P	10	Springhill....	22,600 00	22,532 10	22,532 10
(C) " "	NS115P	10	Sydney....	10,796 78	8,009 10	8,009 10
(C) " "	NS74P	15	Truro....	101,249 12	31,836 32	101,242 67
(C) " "	NS83P	5	Windsor....	37,264 67	16,331 83	35,741 79

PRINCE EDWARD ISLAND

(C) J. & D. A. Harquail Co., Ltd.	PEI66P	10	Charlottetown..	65,444 19	28,343 22	65,442 62
(C) " "	PEI61P	5	Summerside....	35,241 08	11,719 02	35,240 24

NEW BRUNSWICK

(C) J. & D. A. Harquail Co., Ltd.	NB110P	5	Bathurst....	33,484 58	5,724 42	33,483 82
(C) " "	NB80P	10	Campbellton...	63,285 12	30,991 37	60,253 23
(C) " "	NB66P	10	Edmundston...	68,737 15	15,872 89	68,737 15
Precision Built Homes	NB20P	2	Fredericton....	10,118 00	4,957 20	4,957 20
N.B. Contractors Ltd.	NB62P	20	Moncton....	101,345 12	1,900 00	101,245 12
Dexter Construction Co.		Sewers	"	6,358 51		6,358 51 (f)
(C) J. & D. A. Harquail Co., Ltd.	NB131P	5	Newcastle....	29,488 44	26,277 93	26,277 93
(C) " "	NB104P	15	Sackville....	98,825 87	47,569 55	96,216 89
(C) " "	NB133P	10	Saint John....	67,176 42	31,541 72	67,176 42
Schoodie Construction Co.	NB70P	10	St. Stephen....	56,822 30	7,223 15	56,822 30 (f)
Precision Built Homes	NB88P	4	Shediac....	20,140 00	9,828 00	9,828 00
(C) J. & D. A. Harquail Co., Ltd.	NB136P	5	Sussex....	27,937 83	26,057 30	26,057 30
(C) " "	NB68P	5	Woodstock....	32,401 59	8,432 16	32,401 59

QUEBEC

Lakeshore Construction Ltd.	QUE36P	Roads	Baie d'Urfe....	6,664 00	6,664 00	6,664 00 (f)
(C) C. O. Boisvert	QUE65P	17	Boucherville....	194,578 80	10,692 71	97,710 81
(C) L. G. Gauthier Co., Ltd.	QUE9000P	100	Pointe Claire...	800,000 00	229,156 98	765,887 81
R. A. Blyth & Co.	QUE9600P	Roads and drainage	"	46,000 00	26,173 28	26,173 28
" " "	"	Sewers	"	73,353 84	73,353 84	73,353 84 (f)
" " "	"	Water services	"	70,639 02	70,639 02	70,639 02 (f)
" " "	"	Machine grading around houses	"	5,200 00	3,964 00	3,964 00
Town of Pointe Claire...	"	Water and sewers	"	70,000 00	45,000 00	45,000 00
(C) J. R. Royer, Ltée	QUE9001P	30	Sherbrooke....	210,200 00	31,209 52	239,131 21
Eastern Construction Co. Regd.	QUE44P	Roads, sewers and water	Sherbrooke and contiguous Municipalities	27,943 84	27,943 84	27,943 84 (f)
" " "	QUE42P	Roads	"	5,899 50	5,899 50	5,899 50 (f)
Town of Lennoxville....	"	Water and sewers	"	5,900 00	5,900 00	5,900 00 (f)

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

OTTAWA DISTRICT

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1946-47	Payments to date
				\$ cts.	\$ cts.	\$ cts.
T. L. Smith & Sons.....	OT28P	2	Collins Bay....	12,634 25	10,158 00	10,158 00
R. A. Blyth & Co.....	"	Roads	"	5,100 00	3,917 14	3,917 14
(C) Hill-Clark-Francis, Ltd..	OQ1P.....	40	Deschenes, Que.	257,500 00	139,740 03	250,500 73
L. T. Martin, Ltd.....	"	Roads and drainage	"	36,304 65	31,996 25	35,304 65
General Supply Co. of Canada.....	"	Water	"	9,200 00	8,021 25	8,021 25
McLaughlin Bros.....	"	"	"	83,572 62	82,072 62	82,072 62
R. A. Blyth & Co.....	OT48P	Roads	Kingston.....	19,000 00	16,558 84	16,558 84
(C) Hill-Clark-Francis, Ltd..	O9008P	88	Rideau View....	577,000 00	260,656 22	567,206 59
Harry Hayley.....	OT34P	Sewers	"	12,752 13	12,752 13	12,752 13 (f)
Storms Contracting Co., Ltd.....	"	"	"	40,224 90	36,202 41	36,202 41
Hill-Clark-Francis, Ltd..	"	"	"	17,500 00	4,563 42	4,563 42
Consolidated Engines & Machinery Co.....	"	"	"	20,000 00	14,794 95	14,794 95
General Supply Co. of Canada.....	"	"	"	13,500 00	10,027 20	10,027 20
Hill-Clark-Francis, Ltd..	"	Water	"	11,000 00	4,598 59	4,598 59
Storms Contracting Co., Ltd.....	"	"	"	66,972 37	37,141 08	60,279 82
General Supply Co. of Canada.....	"	"	"	8,864 00	6,633 36	6,633 36
(C) Hill-Clark-Francis, Ltd..	OT12P	12	Woodroffe.....	78,000 00	77,374 65	77,374 65
Storms Contracting Co., Ltd.....	"	Water	"	8,638 13	4,619 01	7,774 31

TORONTO DISTRICT

(C) Hill-Clark-Francis, Ltd..	O252P	8	Barrie.....	59,700 00	29,766 56	58,656 26
(C) Frontenac Construction Co., Ltd.....	O158P	8	Belleville.....	73,000 00	38,979 09	70,292 51
T. E. Flaxman.....	O232P	4	Bowmanville....	22,882 20	4,423 66	20,328 46
(C) Hill-Clark-Francis, Ltd..	O135P & O144P	25	Brantford.....	162,500 00	58,466 89	160,562 52
R. A. Blyth & Co.....	O144P	Roads	"	10,277 52	7,173 91	7,173 91
E. Sheppard.....	"	Water	"	30,629 40	30,629 40	30,629 40 (f)
R. A. Blyth & Co.....	O281P	Roads	Cobourg.....	6,234 81	3,256 40	3,256 40
The R. Timms Construction, Ltd. (Cancelled).	O239P	4	Dunnville.....	24,780 00	1,061 36	1,061 36 (f)
(C) W. H. Yates Construction Co.....	O258P	97	Hamilton.....	560,450 00	314,824 66	557,471 55
R. A. Blyth & Co.....	"	Roads	"	36,744 59	12,401 43	12,401 43
Storms Contracting Co., Ltd.....	"	Water	"	55,234 50	31,569 57	54,604 44
(C) W. H. Yates Construction Co.....	O253P	93	"	536,268 25	265,343 66	490,138 07
R. A. Blyth & Co.....	"	Roads	"	23,122 99	"	10,617 24
E. Sheppard.....	"	Water	"	28,452 10	11,807 59	28,452 10 (f)
(C) Hill-Clark-Francis, Ltd..	O244P	4	Ingersoll.....	29,300 00	16,990 63	29,195 38
(C) " " " "	O317P	10	New Liskeard..	65,000 00	54,800 15	54,800 15
(C) " " " "	O207P	8	Newmarket.....	58,000 00	38,122 92	57,673 85
Armstrong Bros.....	"	Roads	"	14,706 20	14,706 20	14,706 20 (f)
Mohan Construction Co., Ltd.....	"	Water	"	11,903 80	3,595 79	10,808 84
The R. Timms Construction, Ltd..	O175P	10	Niagara Falls..	55,893 75	10,834 21	47,101 24
Scott Jackson Construction Co., Ltd.....	"	Roads	"	21,172 67	15,581 34	15,581 34
" " " "	"	Water	"	13,485 74	2,685 74	13,485 74 (f)

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

TORONTO DISTRICT—Concluded

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1946-47	Payments to date
(C) Hill-Clark-Francis, Ltd.	O298P	12	North Bay	\$ 72,600 00	cts. 56,676 52	\$ 56,676 52
(C) " " " "	O198P	8	Owen Sound	61,000 00	36,585 47	60,437 26
R. A. Blyth & Co.	"	Roads	"	7,312 80	1,614 30	1,614 30
B. K. Boothe Construction Co.	"	Water	"	17,842 68	15,777 78	15,777 78
The R. Timms Construction, Ltd. (Cancelled)	O190P	8	Port Colborne	40,852 35	22,959 14	36,814 20 (f)
Lick Construction & Engineering Co.	"	Water	"	9,331 52	6,695 29	6,695 29
Scott Jackson Construction Co., Ltd.	"	Roads	"	8,429 40	6,246 45	6,246 45
The R. Timms Construction, Ltd. (Cancelled)	O166P	20	St. Catharines	92,715 00	26,978 31	79,728 94 (f)
Scott Jackson Construction Co., Ltd.	"	Roads	"	18,401 21	11,336 09	11,336 09
" " " "	"	Water	"	10,480 65	1,690 84	10,480 65 (f)
(C) George V. Hannah	O152P	30	Sault Ste. Marie	185,000 00	29,833 70	182,479 71
R. A. Addison	"	Water	"	28,271 60	6,348 96	28,271 60 (f)
" " " "	"	Roads	"	16,335 00	5,368 33	5,368 33
(C) Frontenac Construction Co.	O38 & 63P	80	Scarborough	830,000 00	365,654 46	808,319 11
" " " "	O38P	Roads	"	15,372 72	6,406 99	6,406 99
" " " "	O63P	"	"	26,992 08	20,991 52	20,991 52
Weston Construction Co., Ltd.	O38 & 63P	Water	"	53,945 37	20,899 92	53,945 37 (f)
Scott Jackson Construction Co., Ltd.	O63P	Sewers	"	15,537 75	7,811 76	7,811 76
(C) Hill-Clark-Francis, Ltd.	O286P	4	Simcoe	22,006 00	12,378 83	21,998 23
(C) " " " "	O242P	10	Sudbury	75,000 00	10,013 07	72,431 86
P. Morrison	"	Water	"	5,135 03	2,171 73	3,985 05
(C) Hill-Clark-Francis, Ltd.	O162P	50	Toronto	275,000 00	222,277 86	254,279 82
R. A. Blythe & Co.	"	Roads	"	25,239 50	10,297 93	10,297 93
Ruscica Bros. Co.	"	Water	"	25,111 82	13,799 39	22,496 79
Clarkson Construction Co.	"	Grading	"	5,630 50	5,630 50	5,630 50 (f)
(C) Hill-Clark-Francis, Ltd.	O227P	90	"	595,000 00	326,385 72	590,428 25
R. A. Blyth & Co.	"	Roads	"	30,540 26	19,168 78	19,168 78
Ruscica Bros. Co.	"	Water	"	24,032 92	6,400 68	23,371 80
Clarkson Construction Co.	"	Grading	"	11,356 05	11,356 05	11,356 05 (f)
(C) Hill-Clark-Francis, Ltd.	O298P	12	"	72,600 00	56,676 52	56,676 52
Scott Jackson Construction Co., Ltd.	O270P	Water	"	10,726 04	3,694 53	8,457 33
National Iron Corporation, Ltd.	"	"	"	6,708 73	6,708 73	6,708 73 (f)
(C) Jno. Maguire Construction Co.	O147 & 208P	124	"	905,825 00	494,740 36	897,833 75
R. A. Blyth & Co.	"	Roads	"	42,182 31	27,065 50	27,065 50
British Canadian Construction Co.	"	Water	"	17,739 68	5,928 46	17,617 84
R. A. Blyth & Co.	O240P	Roads	"	13,484 02	8,082 78	8,082 78
Ruscica Bros. Co.	"	Water	"	11,590 68	2,045 42	10,127 73
Clarkson Construction Co.	"	Grading	"	4,785 07	4,785 07	4,785 07 (f)
(C) J. S. Tuxton & Son	"	30	"	216,000 00	90,384 49	212,580 49
R. Timms Construction Co., Ltd. (Cancelled)	O215P	12	Welland	59,507 70	24,559 27	55,969 02 (f)
Scott Jackson Construction Co., Ltd.	"	Roads	"	14,183 22	10,623 92	10,623 92
Dick Construction & Engineering Co.	"	Water	"	11,291 73	5,067 30	5,067 30
(C) Frontenac Construction Co., Ltd.	O230P	15	Whitby	125,618 32	43,202 10	114,139 43
Scott Jackson Construction Co., Ltd.	"	Water	"	10,749 18	10,749 18	10,749 18 (f)
R. A. Blyth & Co.	"	Roads	"	6,135 19	4,061 97	4,061 97
(C) Hill-Clark-Francis, Ltd.	O134P	8	Woodstock	60,000 00	37,965 66	58,252 05

(f) Including final payment.

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

LONDON DISTRICT

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract		Payments 1946-47		Payments to date	
				\$	cts.	\$	cts.	\$	cts.
(C) Ryan Home Builders.....	O143P	8	Chatham.....	62,900	00	21,200	00	58,415	83
R. A. Blyth & Co.....	"	Water	"	7,138	60	6,455	90	6,455	90
(C) Hill-Clark-Francis, Ltd....	O228P	4	Galt.....	21,200	00	10,493	21	21,104	29
Scott Jackson Construction Co., Ltd.....	"	Water	"	14,160	12	749	68	12,535	67
(C) Hill-Clark-Francis, Ltd....	O238P	8	Guelph.....	47,000	00	12,388	07	46,800	69
Mohan Construction Co., Ltd.....	"	Water	"	22,968	90	4,773	47	19,305	96
(C) Hill-Clark-Francis, Ltd....	O276P	8	Kitchener.....	44,900	00	22,612	27	44,756	88
Scott Jackson Construction Co., Ltd.....	"	Water	"	15,405	45	15,056	08	15,056	08
(C) Hill-Clark-Francis, Ltd....	O9003P	85	London.....	650,000	00	354,898	49	645,388	54
Wainwright Construction Co.....	"	Roads	"	33,298	00	8,539	22	29,806	57
B. K. Baeth Construction Co.....	"	Water	"	33,477	44	33,477	44	33,477	44 (f)
Scott Jackson Construction Co., Ltd.....	"	Water	"	72,039	40	18,883	20	18,883	20
"	"	Drainage and grading	"	13,418	10	10,134	16	10,134	16
(C) Hill-Clark-Francis, Ltd....	O9011P	4	Mount Forest..	13,200	00	13,107	69	13,107	69
(C) Ryan Home Builders.....	O246P	8	Sarnia.....	62,500	00	21,335	19	59,897	37
K. A. Morrison.....	O9010P	"	"	13,500	00	9,411	09	9,411	09
(C) Hill-Clark-Francis, Ltd....	246P-269P	Water	"	55,400	00	27,127	43	55,322	88
Weston Construction Co., Ltd.....	O235P	8	Stratford.....	9,371	17	5,780	79	5,780	79
"	"	Sewers	"	11,836	00	7,791	30	7,791	30
(C) Ryan Home Builders.....	O168-248P	100	Windsor.....	670,000	00	140,516	09	604,555	79
"	O168P	Water	"	21,801	06	2,356	61	21,801	06 (f)
"	O248P	"	"	9,249	44	1,440	86	9,249	44 (f)
"	O168P	Roads	"	28,177	79	6,909	47	25,653	35
"	O248P	"	"	80,463	10	1,652	84	32,258	71

MANITOBA

T. J. Watson.....	M81P	4	Carman.....	13,046	80	5,128	78	13,046	80 (f)
(C) Bird Construction Co., Ltd.....	M45P	90	Charleswood...	605,022	80	13,637	33	604,810	89
Nelson River Construction Arthur Frecheit.....	M203P	Water	"	13,387	34	12,381	34	13,387	34 (f)
Arno Tuomi.....	M313P	6	Dauphin.....	21,816	00	7,346	92	21,716	00 (f)
(C) Bird Construction Co., Ltd.....	M57P	12	Port Arthur...	72,008	10	16,331	73	70,808	10
Nelson River Construction	"	36	St. Paul.....	364,392	63	99,607	17	341,298	46
"	"	Sewers	"	38,372	54	28,372	54	28,372	54
"	"	Water	"	7,878	54	7,878	54	7,878	54 (f)
(C) Bird Construction Co., Ltd.....	M354P	72	St. Vital.....	474,457	03	240,200	90	452,636	83
Nelson River Construction	"	Water	"	10,259	45	10,259	45	10,259	45 (f)

(f) Including final payment.

PUBLIC ACCOUNTS: PART II

HOUSING CONTRACTS OF \$5,000 OR OVER—Continued

MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 475—Continued

SASKATCHEWAN

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1946-47	Payments to date
				\$ cts.	\$ cts.	\$ cts.
(C) City of Moose Jaw	SK254P	Sewers and water	Moose Jaw	15,713 29	15,713 29	15,713 29 (f)
(C) Hilsden Smith & Co., Ltd	"	15	"	82,068 95	10,522 60	82,068 95 (f)
(C) W. I. Dier, Ltd.	SK244P	8	Prince Albert	100,461 63	11,845 73	100,461 63 (f)
(C) City of Prince Albert.	SK249P	Sewers and water	"	44,377 40	42,158 52	42,158 52 (f)
(C) Hilsden Smith & Co., Ltd.	SK240P	25	Regina	132,720 25	22,761 02	132,720 25 (f)
W. C. Wells, Ltd.	"	Sewers and water	"	35,912 36	35,812 36	35,812 36 (f)
(C) C. M. Miners Construction Co., Ltd.	SK253P	25	Saskatoon	135,529 46	41,495 29	135,529 46 (f)
Poole Construction Co., Ltd.	"	Sewers and water	"	35,416 86	35,416 86	35,416 86 (f)

ALBERTA

Bennett & White Construction Co., Ltd.	A32P	25	Calgary	120,513 39	18,610 61	117,664 53
" " " "	"	20	" " " "	99,213 75	38,331 60	97,088 75
" " " "	"	Water	" " " "	11,374 11	953 44	11,374 11
" " " "	"	"	" " " "	6,575 10	1,250 16	6,575 10
" " " "	A363P	22	" " " "	103,941 12	15,850 79	101,641 12
" " " "	"	38	" " " "	166,271 62	72,696 94	161,446 62
City of Calgary	"	Water and sewers	" " " "	46,330 00	11,956 59	39,516 85
(C) Western Construction Co., Ltd.	A70P	75	Edmonton....	429,477 67	66,032 10	429,477 67 (f)
Poole Construction Co., Ltd.	"	Water and sewers	" " " "	60,535 86	15,834 51	60,535 86 (f)
City of Edmonton	A374P	Water, roads and sewers	" " " "	87,458 00	71,705 00	71,705 00
(C) Western Construction Co., Ltd.	"	45	" " " "	269,226 27	88,806 60	269,226 27 (f)
Bennett & White Construction Co., Ltd.	A375P	30	Lethbridge....	140,961 53	54,989 24	13 7,961 53
City of Lethbridge	"	Water, roads and sewers	" " " "	48,000 36	43,500 36	43,500 36
Bennett & White Construction Co., Ltd.	A332P	25	Red Deer.....	115,388 01	41,014 70	112,888 01
Wilson & Wilson	"	Water	" " " "	40,745 45	23,195 74	40,745 45 (f)

BRITISH COLUMBIA

(C) Bennett & White Construction Co., Ltd.	BC9000P	45	Chilliwack	283,065	52	92,138	98	280,880	11
(C) " " "	"	19	Cranberry	112,237	92	58,901	00	111,230	36
(C) " " "	"	Roads	"	9,616	05	9,616	05	9,616	05
(C) " " "	"	10	Duncan	73,689	10	67,143	90	73,113	30
(C) " " "	"	20	Haney	140,544	32	43,724	38	139,859	62
(C) " " "	"	30	Kamloops	227,480	54	98,645	50	225,855	14
Interior Contracting Co.	"	Water	"	16,676	32	16,676	32	16,676	32
(C) Bennett & White Construction Co., Ltd.	"	30	Kelowna	192,109	31	55,972	85	190,528	16
Interior Contracting Co.	"	Water	"	5,562	38	4,903	13	5,562	38
Sydney H. Johns	"	Roads	"	7,781	21	4,338	05	7,781	21

HOUSING CONTRACTS OF \$5,000 OR OVER—*Concluded*MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE—*Concluded*Vote 475—*Concluded*BRITISH COLUMBIA—*Concluded*

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1946-47	Payments to date
				\$ cts.	\$ cts.	\$ cts.
(C) Bennett & White Construction Co., Ltd.....	BC9000P	4	Ladysmith.....	31,640 15	28,963 90	29,965 12
(C) " " " " ..	"	25	Mission.....	158,198 05	56,125 05	155,984 60
(C) " " " " ..	"	6	Nanaimo.....	40,737 54	36,221 94	40,727 24
Mix Brothers Construction Co.....	A21P1	Demolition	Prince Rupert..	96,772 21	96,772 21	96,772 21 (f)
(C) Bennett & White Construction Co., Ltd.....	BC9000P	290	Richmond.....	1,390,473 64	534,567 68	1,368,775 94
Dawson, Wade Co., Ltd..	"	Roads	"	113,847 32	53,483 65	113,847 32 (f)
Columbia Bitulithic Co., Ltd.....	"	"	"	46,596 24	46,596 24	46,596 24 (f)
Bennett & White Construction Co., Ltd.....	"	Water	"	22,274 86	2,247 47	22,274 86 (f)
(C) " " " " ..	"	20	Vernon.....	149,873 70	62,754 34	148,769 26
(C) " " " " ..	"	77	Victoria.....	525,324 77	338,767 94	522,491 52

(f) Including final payment.

(C) Contracts awarded on a basis of cost, plus fixed fee per house, and paid to contractors in varying amounts, the highest being \$250 per housing unit. All others, excepting that with the City of Moose Jaw which was on a basis of cost only, are firm price contracts.

Appendix 3

SUPPLIERS RECEIVING \$5,000 OR OVER

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Vote 475

NOTE.—The following list includes purchases of land and buildings for farms and small holdings as well as purchases of building materials and stock and equipment for veterans established under the Veterans' Land Act.

M. Aandol, St. Vital, Man., \$6,500; S. I. Abercrombie, Vancouver, B.C., \$5,500; O. J. Abraham, Sifton, Man., \$6,000; J. A. Adam, Didsbury, Alta., \$7,480.57; J. Adamson, Stratford, Ont., \$5,650; J. R. Agar, Burnaby, B.C., \$6,700; D. Aikins, Richardson, Sask., \$6,000; E. Ainslie, Comber, Ont., \$5,000; J. G. Ainslie, Elm Creek, Man., \$6,000; Aladdin Homes, Ltd., Toronto, Ont., \$6,924.40; Alaska Pine Sales, Ltd., Vancouver, B.C., \$9,690.58; O. P. Albers, Ponoka, Alta., \$6,000; Province of Alberta, Co-operative Credit Office, \$13,227.15; Estates Branch, \$14,268.63, Treasury Branch, \$16,604.38; Alberta Lumber Co., Edmonton, Alta., \$7,554.51; Alberty & Bennett, Meaford, Ont., \$6,000; L. Albiston, Whiskey Gap, Alta., \$5,528.55; T. W. Aldington, Cromarty, Ont., \$5,500; J. J. Alexander, Huntingdon, Que., \$10,050; N. Alexander, Edmonton, Alta., \$6,014.77; G. Alford, Trenton, Ont., \$6,000; E. J. Alger, Ancaster, Ont., \$5,400; G. Allan, Imperial, Sask., \$9,800; T. Allan, Guelph, Ont., \$6,500; C. Allard, et al., Chateauguay, Que., \$6,500; L. Allard et al., Loretteville, Que., \$5,500; B. Allen, Napanee, Ont., \$5,500; C. H. Allen, Sarnia, Ont., \$5,400; R. J. Allen, Aylesbury, Sask., \$6,400; Allis-Chalmers-Rumely, Ltd., Regina, Sask., \$27,489.20; M. W. Allison et al., Russell, Ont., \$5,000; J. & K. Alstadt, Windsor, Ont., \$6,000; L. W. Alward, Clairmont, Alta., \$7,600; Anderson, Bourdon & Sinclair, Toronto, Ont., \$18,930; A. Anderson, Lethbridge, Alta., \$6,000; C. J. Anderson, Scandia, Alta., \$6,000; E. M. Anderson, Charleswood, Man., \$6,600; G. T. Anderson, Mattes, Sask., \$9,600; H. & O. Anderson, Canwood, Sask., \$5,938.13; H. J. Anderson, Macleod, Alta., \$5,500; I. Anderson, Selkirk, Man., \$5,565; J. Anderson, Maidstone, Ont., \$5,400; R. G. Anderson, Virden, Man., \$5,000; T. Anderson, Neville, Sask., \$5,200; W. Andrew, Rimbey, Alta., \$6,084.32; F. W. Andrews, Brantford, Ont., \$5,424; T. W. Andrews, Blackdale, Man., \$14,400; J. H. Andros, Vanderhoof, B.C., \$5,716.80; D. A. Angel, St. Vital, Man., \$5,700; A. H. Anger et al., Hamilton, Ont., \$5,700; Anglican Synod of the Diocese of British Columbia, \$5,000; W. Angus, Cobden, Ont., \$5,250; Anthes Foundry Ltd., Winnipeg, Man. and Toronto, Ont., \$29,288.03; C. W. Appleyard & Co., Ltd., Nelson, B.C., \$6,300; W. Arbuckle, Kitchener, Ont., \$6,000; C. J. Archer Ltd., Vancouver, B.C., \$5,000; E. H. & L. M. Arlt, Creston, B.C., \$5,500; A. N. Armbrust, Fenwick, Ont., \$18,900; B. G. Armitage, Manitou, Man., \$7,000; J. A. Armour, Peterborough, Ont., \$6,000; C. V. Armstrong, Perth, N.B., \$6,000; M. Armstrong, Whitewood, Sask., \$5,600; S. B. Arnold, Prince Albert, Ont., \$5,000; J. P. Arnett, Toronto, Ont., \$5,500; Arrell & Arrell, Caledonia, Ont., \$19,950; J. A. Arsenaault, Etang du Nord, Que., \$5,300; H. & L. A. Arseneau, Fox Creek, N.B., \$8,630; S. & E. Arsenych, Winnipeg, Man., \$28,218.31; R. B. Arthur, Waverley, N.S., \$5,080; W. H. Ashby, St. Eustache-sur le Lac, Que., \$5,000; J. H. Ashdown Hardware Co., Ltd., Winnipeg, Man., \$6,707.23; J. Aspirault, Grand Pabos, Que., \$5,105; Aspol Motors, Ltd., Dawson Creek, B.C., \$12,823.91; R. P. Atkins, New Dayton, Alta., \$10,766; F. N. Atkinson, Brucefield, Ont., \$5,000; H. W. Atkinson, Fredericton Junction, N.B., \$6,000; Atlas Engineering and Machine Co., Ltd., Toronto, Ont., \$6,780.40; Atlas Lumber Co. Ltd., Edmonton, Alta., \$8,690.55; H. Audet, St. Romuald d'Etchemin, Que., \$5,000; J. V. Austman, Kenaston, Sask., \$6,000; L. A. & L. J. Auten, Ponoka, Alta., \$5,150; R. Avery, Fort William, Ont., \$7,800; Aylesworth et al., Toronto, Ont., \$7,500.

A. Bachand, Stanstead, Que., \$5,200; A. Baechler (Est.), Tavistock, Ont., \$5,000; C. L. Bagge, Ayr, Ont., \$8,300; C. A. Bailey, Winnipeg, Man., \$6,000; E. S. Bailey, Vancouver, B.C., \$43,173.97; R. H. M. Bailey, Ltd., Edmonton, Alta., \$9,585.20; S. W. Bain, Fort Langley, B.C., \$5,250; C. C. Baker, Kensington, P.E.I., \$6,000; E. Baldwin, Oshawa, Ont., \$5,000; E. A. & V. D. Bale, Windsor, Ont., \$5,000; Balfour & Balfour, Regina, Sask., \$5,700; F. L. Balmer, Chatham, Ont., \$6,500; T. & M. Barber, Golden, B.C., \$5,250; C. A. Barfoot, Shallow Lake, Ont., \$5,000; P. Bariteau, St. Rene, Que., \$6,000; C. E. Barker & G. B. Barker, Essex, Ont., \$5,000; R. Barker, Dayton, Ont., \$6,000; D. P. Barnes, Montreal, Que., \$7,500; L. M. Barnes, Didsbury, Alta., \$6,000; P. Barnes, St. Catharines, Ont., \$6,500; J. & B. E. Barnett, Clarkson, Ont., \$5,610; F. J. & M. Barney, Charleswood, Man., \$5,152.77; Wm. Barthel, Mitchell, Ont., \$5,300; E. G. Bartlam, Toronto, Ont., \$6,000; G. R. Bartlett, Warren, Ont., \$6,000; L. G. Bartlett, Waldron, Sask., \$6,000; A. Bastien, Outremont, Que., \$9,900; H. W. Batke, Ebenezer, Sask., \$8,000; W. C. Beadle, London, Ont., \$5,000; H. & M. Beale, Victoria, B.C., \$6,000; M. Beaton, Woodbridge, Ont., \$6,000; Beatty Bros. Ltd., Fergus, Ont., \$11,423.48; J. A. & H. M. Beauchamp, Montreal, Que., \$6,000; A. Beaulieu, Parent, N.B., \$5,700; Beaumont & Barker, Toronto, Ont., \$5,500; Beaver Lumber Co. Ltd., Winnipeg, Man., \$77,384.61; S. & W. Bechard, Sedley, Sask., \$5,998; H. Beechold, Kelowna, B.C., \$5,095; H. E. Beckett, Toronto, Ont., \$5,000; H. A. Beekwith, Victoria, B.C., \$5,000; N. Bedard et al., Beauport, Que., \$6,000; L. Beddoes, Penticton, B.C., \$5,650; Bedford & Beardall, Chatham, Ont., \$12,000; W. R. Beer, Fingal, Ont., \$6,000; H. Beerman, Virden, Man., \$5,000; A. E. & H. I. Beers, Atherley, Ont., \$5,700; H. Beers, Sandford, Man., \$5,700; L. Beever-Potts, Nanaimo, B.C., \$15,000; D. Behan, Cobourg, Ont., \$5,360; J. & A. Belanger, Chute-à-Blondeau, Ont., \$7,500; F. J. Belfour, Prairie River, Sask., \$7,000; A. de M. Bell, Quebec, Que., \$6,000; Bell & Mathieson, Charlottetown, P.E.I., \$19,685; Bell & McLean, Alliston, Ont., \$9,000; E. D. Bell, Exeter, Ont., \$9,000; J. A. Bell, Coppen, Sask., \$7,000;

SUPPLIERS RECEIVING \$5,000 OR OVER—Continued

Vote 475—Continued

M. M. Bell, Summerside, P.E.I., \$5,773; W. L. Bell, Creston, B.C., \$20,040; J. A. Beliveau et al., Three Rivers, Que., \$5,145; A. Belyou, Belleville, Ont., \$6,000; E. B. Benen, Newmarket, Ont., \$6,000; L. H. Benard, Winnipeg, Man., \$12,663.97; Benec & Benec, Humboldt, Sask., \$8,696; B. G. Benedict, New Westminster, B.C., \$5,124.70; E. Benham, Bloomfield, Ont., \$9,967.50; S. E. G. & E. J. Bennett, Elmore, B.C., \$7,800; J. D. Best, Belleville, N.S., \$5,700; L. Berg, Waterloo, Ont., \$6,000; I. Berger, Roseland, Ont., \$5,400; O. & S. G. Bergson, St. Eustache sur le Lac, Que., \$5,200; A. Berner, Lethbridge, Sask., \$6,000; S. Bernstein, Terrebonne, Que., \$5,665; A. D. Berry, Glen Leslie, Alta., \$6,000; R. M. Best, Bracebridge, Ont., \$5,400; J. Biehler, Quyon, Que., \$5,244.80; M. Bieniewski, Toronto, Ont., \$6,000; T. Biggs et al., Abertown, Que., \$5,825; R. Bigwey, Glen Ewen, Sask., \$5,200; G. Bigras, St. Eustache sur le Lac, Que., \$5,500; C. G. Billett, Forgan, Sask., \$6,000; J. P. Billingsley, Glenwood, Alta., \$6,000; N. Binba (Est.), Toronto, Ont., \$5,400; H. & H. Binkley, Toronto, Ont., \$9,100; W. E. Birdsall, Didsbury, Alta., \$8,800; A. Biron, Drummondville, Que., \$18,000; C. B. Bishop, Vermilion, Alta., \$6,000; A. Bjornson, Moose Jaw, Sask., \$5,600; G. W. Black, Kamloops, B.C., \$60,300; G. Blackburn, Sr., Mission City, B.C., \$6,800; G. E. Blackburn, Scarborough Junction, Ont., \$5,500; W. G. Blackburn, Pilot Mound, Man., \$6,014; H. W. Blackburn, Camp Lister, B.C., \$5,400; C. G. Blager, Minneapolis, U.S.A., \$6,000; I. Blain et al., St. Hilaire, Que., \$5,000; L. Blanchette et al., La Presentation, Que., \$5,830; P. Blanchette, Gaspe, Que., \$6,000; P. W. Blacklock, Montreal, Que., \$6,000; S. Bles, Winnipeg, Man., \$5,971; F. Blouin, Quebec, Que., \$5,500; T. & V. Bodnariuk, Burlington, Ont., \$5,850; P. Bogart, Beamsville, Ont., \$5,128.67; E. & C. Bolduc, St. Georges Ouest, Que., \$5,000; H. H. Bolender, Lindsay, Ont., \$5,500; E. M. Bolingbroke, Dysart, Sask., \$5,898; T. H. Bond, Priddis, Alta., \$6,000; S. M. Bonneau, Gravelbourg, Sask., \$10,800; G. W. Bonner, Gainsborough, Sask., \$5,500; W. E. Bonneville, Port Hope, Ont., \$8,800; G. W. Booker, Snowflake, Man., \$8,500; S. Boot, Burnham, Sask., \$9,600; W. H. Booth, Edwards, Ont., \$5,500; C. Borth, Monrofield, Ont., \$5,710.25; G. Bouchard, Letellier, Man., \$5,000; J. B. A. Bouchard, Hemmingford, Que., \$6,000; Boucher & Heron, Ottawa, Ont., \$13,100; L. Bougard, St. Boniface, Man., \$9,600; C. G. Bouillon, Pointe-au-Pere, Que., \$5,400; E. Bourgon, Brownsburg, Que., \$5,500; E. H. Bourque, St. Laurent, Que., \$6,000; D. B. Bowen, Englehart, Ont., \$5,400; K. M. Bower, et al., Palo Alto, California, U.S.A., \$6,360; J. D. Bowerman, Alliston, Ont., \$11,800; W. K. Bowerman, Burquitlam, B.C., \$5,750; B. Bowland, Carleton Place, Ont., \$6,366; Bowlby, Griffin & Parker, Hamilton, Ont., \$9,000; Bowman, McFadden & Bowman, Dauphin, Man., \$15,550; J. L. Bowman, Dauphin, Man., \$9,230; F. Bowtell, Clondonald, Alta., \$5,000; W. Boyarchok, Edmonton, Alta., \$5,561.26; B. A. W. Boyd, Fort Fairfield, Maine, U.S.A., \$5,000; Boyle & Aikins, Keremeos, B.C., \$57,792.16; Boys & Boys, Barrie, Ont., \$14,100; F. Bradette, Cochrane, Ont., \$6,000; J. Bradley, Brandon, Man., \$5,000; W. Bradley, Lashburn, Sask., \$5,000; K. J. Bradley-Dyke, Sydney, B.C., \$5,000; C. E. Bragg, Collingwood, N.S., \$6,000; J. B. Brand, Westfield, N.B., \$6,000; A. Braun, Starbuck, Man., \$6,347.98; B. Breckenridge, Leithbridge, Alta., \$7,518; R. G. Bridge, Palmerston, Ont., \$5,429.29; Province of British Columbia, Department of Agriculture, \$6,500; Department of Lands and Forests, \$5,595.86; Land Settlement Board, \$5,429.82; British Dominion Land Settlement Corporation, Edmonton, Alta., \$6,899.34; Brookdale-Kingsway, Ltd., Bowmanville, Ont., \$23,223.61; Brooks, Cromary & Baker, Welland, Ont., \$6,621; R. G. Brooks, Port Loring, Ont., \$5,880; R. W. Brooks, Cold Springs, Ont., \$6,000; W. J. Brooks, Crystal City, Man., \$10,300; Brown & Kirby, Creston, B.C., \$13,300; Brown & Rutherford, Winnipeg, Man., \$16,636.73; A. S. Brown, Wiseton, Sask., \$9,600; F. G. Brown, Dutton, Ont., \$5,036.41; G. A. Brown, Gorrie, Ont., \$5,500; J. Brown, Jarvis, Ont., \$5,000; P. R. Brown & Sons, Ltd., Mount Tolmie, B.C., \$5,880; R. A. Brown, Dauphin, Man., \$6,000; C. & C. Browning, Brentwood Bay, B.C., \$7,650; R. C. Bruce, Elora, Ont., \$9,600; H. W. Brunsell, Pense, Sask., \$11,000; F. S. & M. B. Bryson, Winnipeg, Man., \$6,200; J. W. Buchanan, McCreary, Man., \$9,200; W. Buchanan, Bury, Que., \$5,353; R. S. Buckingham, Montreal, Que., \$6,000; E. S. Buckley, Simcoe, Ont., \$5,000; O. T. Bug, Napinka, Man., \$5,460.68; P. Bureyko, Roblin, Man., \$9,600; R. O. Burkholder, Markham, Ont., \$5,550; Corporation of District of Burnaby, B.C., \$8,774.87; H. Burnell, New Westminster, B.C., \$7,500; J. M. Burnell, Rapid City, Man., \$5,058.25; Burnet, Heseltine & McNeill, High River, Alta., \$8,452; W. P. Burham, Port Lambton, Ont., \$5,000; G. H. Burno, East St. John, N.B., \$6,000; J. J. Burns, Cobourg, Ont., \$5,900; Burson, Johnston & Wilson, St. Catharines, Ont., \$7,500; A. F. Burton, Zealandia, Sask., \$5,800; A. Bushlen, Carstairs, Alta., \$9,744.40; E. L. Butchart, Kenton, Man., \$6,000; H. Butchart, Calgary, Alta., \$5,000; L. W. & E. L. Butt, Toronto, Ont., \$5,400.

A. Cadieux, St. Jerome, Que., \$5,500; J. A. & M. R. Cadorette, Charlesbourg, Que., \$8,000; R. E. Cadwell, Whonock, B.C., \$9,100; J. W. Cain, Calgary, Alta., \$6,000; J. Cairns, Victoria, B.C., \$5,225; Calder & Ball, Woodstock, Ont., \$14,600; A. J. Calderwood, Regina, Sask., \$5,000; Cameron & Spague, Belleville, Ont., \$5,304.26; A. E. Cameron, Mount Forest, Ont., \$5,091; J. F. Camm, Woodham, Ont., \$7,000; Campbell, Brazier, Fisher & McMaster, Vancouver, B.C., \$5,500; Campbell & Driscoll, Winnipeg, Man., \$7,126.30; A. D. Campbell, Komoka, Ont., \$5,000; E. E. Campbell, Vernon, Ont., \$6,000; E. G. Campbell, Komoka, Ont., \$5,900; G. Campbell, Kelvington, Sask., \$6,200; G. L. Campbell, Ltd., Vancouver, B.C., \$15,000; J. Campbell, Eburne, B.C., \$5,000; J. A. Campbell, Vancouver, B.C., \$6,000; W. G. Campbell, Owen Sound, Ont., \$5,000; Canada Life Assurance Co., Toronto, Ont., \$89,541.15; Canada Permanent Mortgage Corporation, Toronto, Ont., \$80,158.63; Canada Permanent Trust Co., Toronto, Ont., \$30,655.80; Canada Trust Co., Regina, Sask., \$29,600.08; Canadian Airways, Ltd., Montreal, Que., \$43,500; Canadian Bank of Commerce, Toronto, Ont., \$114,176.61; Canadian National Railways, Toronto, Ont., \$147,265.41; Canadian Pacific Railway Co., Montreal, Que., \$165,030.71; Canadian Wood Pulp and Tanks, Ltd., Vancouver, B.C., \$9,422.31; B. M. Cannon, Elgin, Ont., \$6,000; J. M. & M. Cannon, Wexford, Ont., \$5,600; Caple & Shannon, New Westminster, B.C., \$5,400; E. J. Card, Cardston, Alta., \$5,000; E. A. Carlaw (Est.), Montreal, Que., \$6,000; Carley & Standish, Peterborough, Ont., \$10,550; Carling & Morley, Exeter, Ont., \$6,050;

SUPPLIERS RECEIVING \$5,000 OR OVER—Continued

Vote 475—Continued

A. Carlsen, Seven Persons, Alta., \$6,137.50; R. Carnagie, Pembroke, Ont., \$5,500; E. Carpentier, Mont Tremblant, Que., \$5,800; E. C. Carr, Thornbury, Ont., \$6,200; W. T. Carroll, Toronto, Ont., \$6,000; Carrathers & McMillan, London, Ont., \$7,300; H. M. Carscallen, Toronto, Ont., \$6,000; W. J. Carson, Turtleford, Sask., \$5,000; L. R. Carter, Cumberland, B.C., \$5,000; M. M. Carter, Ponoka, Alta., \$6,000; S. J. Carter, Cookstown, Ont., \$5,000; J. I. Case Co., Toronto, Ont., \$177,756.83; T. H. Case, Kelvington, Sask., \$10,199.36; A. Casper, Emerson, Man., \$8,600; E. E. Cassan, Brighton, Ont., \$6,000; Cassels, Defries, Des Brisay & Gunn, Toronto, Ont., \$8,900; J. A. Cattanaach, Markham, Ont., \$10,489; Central Alberta Construction Co., Red Deer, Alta., \$8,493.38; Central Assets, Ltd., Winnipeg, Man., \$8,800; Z. W. Chalmers, Bathurst, N.B., \$7,000; J. Chapelle, Washago, Ont., \$6,987; A. Chapman, London, Ont., \$6,000; M. E. Chapman, Transcona, Man., \$7,000; W. E. Chase, Brunkild, Man., \$8,670.63; G. Chaurert, et al., Ste. Genevieve, Que., \$6,000; J. Chayko, Brethour, Ont., \$5,270; N. C. Checkley, Manitou, Man., \$6,000; Cherniak & Cherniak, St. Boniface, Man., \$5,355.94; C. J. Cherry, Burnaby, B. C., \$5,000; W. P. Cherry, Russell, Ont., \$6,000; G. W. Chick, Stettler, Alta., \$5,000; S. Child, Victoria, B.C., \$11,475; J. D. Chilman, Hamilton, Ont., \$5,400; J. E. Chisholm, Moose Jaw, Sask., \$5,000; M. P. Christensen, Cluny, Alta., \$6,400; D. G. Christie, Vancouver, B.C., \$6,000; M. Christie, Ottawa, Ont., \$8,350; R. M. Christie, Cardston, Alta., \$9,400; Christilaw & Gage, Hamilton, Ont., \$12,000; C. E. & B. L. Christmans, Lennexville, Que., \$5,750; J. N. Chute, Berwick, N.S., \$7,521.36; Clark & Blair, Guelph, Ont., \$10,200; D. E. B. Clark, Hamilton, Ont., \$5,383.35; J. Clark & Son, Fredericton, N.B., \$10,614.21; S. Clark, Wallaceburg, Ont., \$5,000; E. C. Clarke, Digby, N.S., \$5,100; S. E. Clarke, Woodstock, N.B., \$5,000; S. G. Clarke, Regina, Sask., \$6,000; J. L. Clay, Victoria, B.C., \$5,000; Clearhues & Gregory, Victoria, B.C., \$16,607.04; E. H. Cleaver, Burlington, Ont., \$5,000; J. A. Cleland, Zephyr, Ont., \$5,100; W. J. Cleland, Eatonia, Sask., \$7,000; A. A. Clemence, Bronte, Ont., \$5,900; Clement, Eastman & Dreger, Kitchener, Ont., \$5,975; V. W. Climo, Cobourg, Ont., \$5,000; F. S. Clinch, Musquash, N.B., \$6,000; K. B. Clydsdale, St. Mary's, Ont., \$8,300; E. Cochet, Prince Albert, Sask., \$5,600; L. W. Cochrane, Saint John, N.B., \$6,000; W. E. Cochrane, Abbey, Sask., \$15,423.50; Cockshutt Plow Co. Ltd., Brantford, Ont., \$590,600.92; O. Coggins, Waterford, Ont., \$8,000; O. Colbens, Tilley, Alta., \$5,000; W. C. B. Colbert, Westboro, Ont., \$6,000; D. G. Colbourne, Weston, Ont., \$5,000; C. Cole, Glanworth, Ont., \$5,500; A. E. Coleman, Hamilton, Ont., \$5,800; G. E. Colgan, St. Catharines, Ont., \$5,250; E. L. Collie, Varsity View, Man., \$5,550.06; I. Collins, Grimsby, Ont., \$6,000; L. W. Collins, Consort, Alta., \$7,651.30; Colonial Finance Corporation Ltd., Toronto, Ont., \$5,800; M. S. Colquhoun, Deloraine, Man., \$5,000; J. H. Colter, Newburgh Junction, N.B., \$6,000; Columbia Bitulithic, Ltd., Vancouver, B.C., \$46,596.24; G. W. Colwell, Kincardine, Ont., \$7,000; J. Comeau, Danville, Que., \$5,700; Commercial Life Assurance Co., Edmonton, Alta., \$8,400; Confederation Life Association, Winnipeg, Man., \$6,568.44; L. J. Conlon, Perth, Ont., \$5,400; M. J. Conway, Charlottetown, P.E.I., \$6,018; F. E. & H. E. Cook, Toronto, Ont., \$6,000; R. W. Cook, Guelph, Ont., \$5,200; R. P. Cook, Coldstream, N.B., \$5,000; W. W. Cooper Co. Ltd., Swift Current, Sask., \$5,320.05; P. A. Copeland, Orillia, Ont., \$7,600; W. E. Copeland, Galt, Ont., \$10,500; I. R. Corbeil, et al., Montreal, Que., \$6,000; P. Cornett, Dundalk, Ont., \$5,800; Cornwall, Kennedy & Colthurst, Kamloops, B.C., \$19,000; T. M. Costello, Fitzroy Harbour, Ont., \$6,700; A. Cote, Elm Grove, Man., \$5,600; H. Cote, St. Francois Xavier, Que., \$5,200; V. D. & E. Cottrell, Kincardine, Ont., \$8,000; H. Coulson, Markham, Ont., \$8,250; L. Coulson, Pickering, Ont., \$5,587.13; R. Cousineau, et al., Ste. Dorothee, Que., \$6,000; A. Couture, Windsor Mills, Que., \$5,850; M. R. & E. L. Coverdale, Beamsville, Ont., \$8,600; Cowan & Millman, Sarnia, Ont., \$10,800; Cowan & Twining, Vancouver, B.C., \$5,600; C. Cowles, Prince Albert, Sask., \$9,600; W. E. Cowley, Tilbury, Ont., \$5,000; H. Cox, Comox, B.C., \$6,000; J. W. Cox, Beaverlodge, Alta., \$5,000; M. Craig, Foam Lake, Sask., \$5,600; W. Craig, Emerson, Man., \$6,000; W. J. Craig, Windsor, Ont., \$5,000; Crawford & Hetherington, Wingham, Ont., \$7,000; Crease, Davey, Lawson, Davis, Gordon & Baker, Port Alberni, B.C., \$17,800; Credit Foncier Franco-Canadien, Edmonton, Alta., \$43,116.17; M. A. Creech, et al., Lloydminster, Sask., \$5,000; R. I. Creighton (Est.), Saskatoon, Sask., \$14,000; T. M. Creighton, Toronto, Ont., \$5,000; E. & J. Crerar, Chesley, Ont., \$5,200; M. G. Crerar, Chicago, Ill., U.S.A., \$5,000; E. Cron, St. Thomas, Ont., \$9,000; J. G. H. Crosby, Vancouver, B.C., \$5,300; I. Cross, Chesterville, Ont., \$6,000; J. J. Crowe Co., Ltd., Dauphin, Man., \$7,021.61; Crown Lumber Co., Calgary, Alta., \$8,086.22; Crown Trust & Guarantee Co., Winnipeg, Man., \$6,489.94; J. Cryans, St. Antoine, Que., \$6,000; J. Cudney, Chatham, Ont., \$5,000; J. J. Culford, Marwayne, Alta., \$5,908; H. O. Cummings, Martario, Sask., \$5,000; G. A. Cunningham, Clarkson, Ont., \$8,000; N. B. Cunningham, Orillia, Ont., \$5,000; R. Cunningham, Glace Bay, N.S., \$6,200; J. D. Currins, Major, Sask., \$8,700; J. Curtis, Belwood, Ont., \$6,000; A. M. Cutler, Sawyerville, Que., \$5,800; Z. Cyr, et al., Prevost, Que., \$7,989.87.

D. D. P. Asphalt, Reg'd., Boucherville, Que., \$6,028; L. B. & J. P. Dagenais, Montreal, Que., \$5,000; J. J. Dahm, Rockyford, Alta., \$8,450; C. C. Dainty, North Hatley, Que., \$5,000; Dalzell & Stewart, Galt, Ont., \$8,000; G. A. Dane, Sr., Wroxeter, Ont., \$6,000; J. V. Daniken, Brisco, B.C., \$6,000; A. Dansereau, Vaudreuil, Que., \$5,000; E. M. Dauncey, Sandwich East, Ont., \$5,740; Town of Dauphin, Man., \$7,000; W. & M. L. Davey, Newton, B.C., \$5,196.50; Davidson & Davidson, St. Thomas, Ont., \$5,000; Davidson & Guinet, Chilliwack, B.C., \$11,100; E. G. Davidson, Winnipeg, Man., \$5,500; E. G. & A. M. Davidson, Sarnia, Ont., \$6,000; J. H. Davidson, Billings Bridge, Ont., \$5,625; V. H. Davies, Stouffville, Ont., \$5,400; A. Davis, Grand Forks, B.C., \$16,250; S. A. Davis, Moose Jaw, Sask., \$6,500; A. W. Dawn, Ghost Pine Creek, Alta., \$5,356.80; Dawson, Wade Co. Ltd., Vancouver, B.C., \$51,483.65; E. P. Dawson, Nelson, B.C., \$19,234.50; W. L. & M. E. J. Day, Rosemere, Que., \$6,000; J. G. & M. Deans, Windsor, Ont., \$6,000; L. Debeve, Windsor, Ont., \$6,000; John Deere Plow Co., Ltd., Welland, Ont., \$862,822.80; R. & M. E. Defosse, New Westminster, B.C., \$5,000; J. DeJong, Fort Garry, Man., \$6,000; O. Delage, St. Hilaire, Que., \$6,200; R. DeLancy, Berwick, N.S., \$6,000; M. Delancy etc.,

SUPPLIERS RECEIVING \$5,000 OR OVER—Continued

Vote 475—Continued

Kingsbury, Que., \$5,200; C. R. De L'Harwood, Chemainus, B.C., \$5,600; A. Deller & Son, Brownsville, Ont., \$7,035.59; A. de Montigny, Montreal, Que., \$5,000; V. B. D'Enghien, New Waterford, N.S., \$5,500; G. Dennis, Dunnville, Ont., \$6,600; R. Dennis, Dunstaffnage, P.E.I., \$6,000; D. D. Derksen, Hordeau, Man., \$5,000; O. Desaulniers, St. Jean Baptiste, Man., \$8,500; R. Desautels, St. Hilaire, Que., \$5,400; T. Deschamps, Farnham, Que., \$5,000; W. Deslauriers, West Hawkesbury, Ont., \$5,000; J. W. Desormeaux, Verdun, Que., \$5,350; A. Desranleau et al., St. Armand, Que., \$5,707.80; L. Devilleur, Green River, N.B., \$6,000; V. DeVisser, Wallaceburg, Ont., \$6,000; A. Dewar, Plenty, Sask., \$8,000; H. Dewell, Cameron, Ont., \$6,000; J. H. DeWitt, Woodstock, N.B., \$7,063.25; De Wolfe Hardware Co., St. Stephen, N.B., \$6,966.50; R. J. Deyell, Metiskow, Alta., \$5,600; H. R. Deyman, Cobourg, Ont., \$13,000; J. Dezan, Massawippi, Que., \$5,630; Dibblee Construction Co. Ltd., Ottawa, Ont., \$5,398.22; C. Dickan, Wetaskiwin, Alta., \$5,962.50; E. C. Dickens, Red Jacket, Sask., \$6,000; R. J. Dickinson, Moose Jaw, Sask., \$5,072; S. & A. Didero, Millgrove, Ont., \$5,700; A. Di Raddo, Montreal, Que., \$5,208.90; Disbery & Bence, Saskatoon, Sask., \$7,400; M. A. Dobie, St. Augustin, Que., \$6,170; M. E. Dobson, Cloverdale, N.B., \$12,000; P. Dobson, Cape Tormentine, N.B., \$5,900; J. E. Docking, Vanderhoof, B.C., \$5,760; C. Doelle, Petersburg, Ont., \$5,200; H. E. Doepel, Milverton, Ont., \$11,200; W. H. Doidge, Dafoe, Sask., \$6,298; H. F. Doig, Peterborough, Ont., \$5,000; E. G. & M. B. Dollmeyer, Downers Grove, Illinois, U.S.A., \$5,516.30; I. Dolyniak, Winnipeg, Man., \$5,000; Dominion Bank of Canada, Toronto, Ont., \$34,829.59; Dominion Government Canadian Farm Loan Board, \$255,338.29, Department of Mines and Resources, \$6,938.96; Dominion Life Assurance Co. Ltd., Waterloo, Ont., \$10,374.08; Dominion Steel & Coal Corporation, Ltd., Montreal, Que., \$12,424.34; D. Donaldson, Nelson, B.C., \$6,000; R. F. & M. J. Donaldson, Bradner, B.C., \$6,800; F. Donnelly, Goderich, Ont., \$9,600; G. Dorland, Woodstock, Ont., \$6,100; Douglas & McCallum, London, Ont., \$24,600; A. M. Douglas, New Toronto, Ont., \$5,000; C. E. Douglas, Brooks, Alta., \$5,999.21; J. F. R. Douglas, Campbellford, Ont., \$13,700; M. Douglas, Burnaby, B.C., \$6,000; S. B. Douglas, New Toronto, Ont., \$16,600; J. Down, Tisdale, Sask., \$5,500; D. Downey, Hazenmore, Sask., \$6,000; W. J. Doyle, Sutton, Que., \$5,200; Drach, Matlin & Israels, Winnipeg, Man., \$9,600; S. H. Drennau, Leighton, Alta., \$5,500; M. Drobot, Fort Frances, Ont., \$5,000; Dross & Muschell, Vancouver, B.C., \$7,600; Dryden Paper Co. Ltd., Dryden, Ont., \$14,858.50; W. M. Dryden, Domain, Man., \$9,600; P. Dubetz, Vernon, B.C., \$9,299; B. B. Dubinski, Sapon, Man., \$5,465.85; A. Duhamel, East Hamilton, Que., \$5,100; L. Duhamel, et al., Ste. Elizabeth, Que., \$6,000; C. W. Duckett, St. Hilaire, Que., \$10,000; G. S. Dudley, Midland, Ont., \$6,000; K. J. Duck, Beausville, Ont., \$5,000; A. Duhaime et al., Magog, Que., \$5,500; E. Duhamel, St. Esprit, Que., \$5,430; W. L. Dulton, Goyan, Sask., \$6,400; Duncan & Christmas, Ltd., Duncan, B.C., \$11,819.80; C. M. Dunn, Regina, Sask., \$5,500; W. K. Dunn, Nictaux Falls, N.S., \$6,230; J. H. A. Dunsmore, Stratford, Ont., \$5,997.50; F. P. Duplisea, Kingston, N.B., \$6,000; A. Dupuis, Amersburg, Ont., \$5,400; R. Dupuis, Montreal, Que., \$7,300; H. E. Duroman, Ste. Anne de Bellevue, Que., \$10,000; J. Du Tremblay, Giffard, Que., \$5,000; F. A. Dwyelle, Nanton, Alta., \$6,000; N. Dworak, Grande Pointe, Man., \$6,600; E. V. & G. E. Dynes, Oakville, Ont., \$5,400.

C. Eadie, Portage la Prairie, Man., \$5,200; J. & H. Eagleson, Weston, Ont., \$5,400; O. Earl, Lynhurst, Ont., \$5,700; Eastern Canada Savings & Loan Co., Halifax, N.S., \$22,369.19; Eastern Irrigation District, Brooks, Alta., \$16,346.75; Eastern Trust Co., Halifax, N.S., \$8,697.35; D. J. Eastman, Hartney, Man., \$6,000; E. Easman, Vivian, Man., \$9,000; T. Eaton Co., Ltd., Toronto, Ont., \$70,237.35; L. S. Eckardt, Powell River, B.C., \$13,200; E. S. Edmund, Winnipeg, Man., \$5,200; Edmonton Paint & Glass Co., Edmonton, Alta., \$22,292.98; J. Edward, Belmont, Ont., \$5,240; L. Edwards, Norwood, Ont., \$5,400; R. A. Edwards, Midland, Ont., \$5,000; W. Edwards, Toronto, Ont., \$5,000; R. F. Egan, Bradford, Ont., \$7,000; B. G. Eisner, Generville, Perry, N.S., \$6,000; N. M. Eisner, White Plains, N.Y., U.S.A., \$5,500; C. H. Ekstrom, Kuroki, Sask., \$5,000; W. H. & M. Eldridge, Digby, N.S., \$5,000; Elliot & Chandler, Peterborough, Ont., \$5,400; Elliot, Hume, McKague & Hume, Toronto, Ont., \$5,400; L. Elliott et al., Georgeville, Que., \$5,000; R. Elliot, Carletonia, Ont., \$5,000; T. G. Elliott, Bayfield, Ont., \$6,500; Ellis & Dryer, New Westminster, B.C., \$7,404.30; C. Emberson, South Monaghan, Ont., \$5,441.05; J. N. Embree, Weyburn, Sask., \$23,571; M. Emmons, Odessa, Ont., \$5,000; H. E. Endicott, Omenace, Ont., \$5,740; W. G. Endicott, Casson, B.C., \$10,000; English & Mould Ltd., Toronto, Ont., \$11,541.86; C. I. Ennis, Pibroch, Alta., \$6,000; J. J. Ennis, Abbotsford, Alta., \$10,996.50; J. C. & M. J. Ennis, New Westminster, B.C., \$6,250; R. Erickson, Gull Lake, Sask., \$6,000; E. Erickson, South Lake, Sask., \$6,000; Esten & Esten, Barrie, Ont., \$13,600; G. Ethier et al., Ste. Dorothee, Que., \$5,800; Evans & Evans, Bradford, Ont., \$15,300; A. A. Evans, Vancouver, B.C., \$5,400; R. D. Evans, Orangeville, Ont., \$32,150; Evergreen Nursery & Landscaping Construction Co., Toronto, Ont., \$13,910; W. J. Ewin, Mossley, Ont., \$5,000; Excelsior Life Insurance Co., Toronto, Ont., \$5,000.

W. G. Fagan, Carletonia, Ont., \$5,740.30; G. M. Fairbairn, Sutton West, Ont., \$5,000; A. W. Faircliff, Eburne, B.C., \$5,500; D. B. Falconer, Glenora, Sask., \$6,000; M. A. Famulik, Brown Lake, Alta., \$5,875.50; J. R. Farquharson, Banbury, P.E.I., \$5,000; Farrell, Squires & Gauld, Toronto, Ont., \$6,300; R. E. Fasken, Toronto, Ont., \$6,850; P. B. Fast, Leamington, Ont., \$5,500; S. Fawcett, Branson, Ont., \$5,500; L. & M. Fawcett, Fondhill, Ont., \$5,000; I. E. Fear, Saskatoon, Sask., \$6,250; W. J. M. Fee, Punnichy, Sask., \$9,600; P. Felsen, Montreal, Que., \$6,500; A. E. Felts, Owen Sound, Ont., \$6,000; H. F. Fenske, Chancellor, Alta., \$5,000; R. J. Fenton, Owen Sound, Ont., \$5,000; A. W. Ferguson, Meaford, Ont., \$6,000; B. Ferguson, Valhalla Centre, Alta., \$11,897.72; W. W. Ferguson, Nelson, B.C., \$5,500; E. V. Festa, Clarkson, Ont., \$5,200; E. W. Fewer, Lakeville, N.B., \$5,075.28; F. Field, Nanitoke, Ont., \$6,030; D. Piet, Winnipeg, Man., \$8,500; M. Filiatrault, Maillardville, B.C., \$5,332; D. C. Filmore, Vancouver, B.C., \$20,225; I. Filmore, Sledmere, N.B., \$5,000; G. D. Filman, Hamilton, Ont., \$34,291; T. Findlay, High River, Alta., \$6,000; F. Findland, Clinton, Ont.,

SUPPLIERS RECEIVING \$5,000 OR OVER—Continued

Vote 475—Continued

\$10,900; E. V. Finland, Victoria, B.C., \$6,000; F. Finlay, Leney, Sask., \$12,000; N. J. & A. Fischer, Kitchener, Ont., \$5,400; A. Fisher, Clinton, Ont., \$8,700; G. H. Fisher, Roblin, Man., \$5,500; H. Fisher, Winnipeg, Man., \$5,500; Fitzgerald & Morrison, London, Ont., \$9,800; F. & F. Fleming, Aylmer, Ont., \$5,000; N. A. Fletcher, Hamilton, Ont., \$5,000; H. Fleury, St. Justin, Que., \$9,380; W. Fleury et al., St. Gervais, Que., \$6,000; L. H. Floyd, Apohqui, N.B., \$5,705; J. Fogle, Smoky Heights, Alta., \$6,200; S. & G. E. Foisy, Iberville, Que., \$5,866.20; H. Foote, Lakeville, N.S., \$5,621.80; A. M. Forbes, Orillia, Ont., \$16,100; C. J. Forbes, Regina, Sask., \$6,000; J. A. Forbes, Matane, Que., \$5,000; W. Forbes, Sarnia, Ont., \$6,800; J. H. Forckel, Okotoks, Alta., \$6,980; Ford Motor Co. Ltd., Windsor, Ont., \$6,614.16; A. Ford, Barrie, Ont., \$5,294; Forst's Ltd., Vancouver, B.C., \$10,110.44; A. Forsythe, High Bluff, Man., \$8,967.20; A. Fortier et al., Weedon, Que., \$5,200; W. Fortin, Edmonton, Alta., \$5,000; G. C. Foster, Bowmanville, Ont., \$6,000; W. G. Foster, Whitewood, Sask., \$8,300; J. B. Fournier, Missisquoi, Que., \$5,000; N. & M. Fournier, Cyrville, Ont., \$6,000; D. Fowler, Louisville, N.B., \$6,000; Frame & Rodger, Toronto, Ont., \$5,500; Francis, Woods & Gauley, Saskatoon, Sask., \$7,500; A. Francis, Ganges, B.C., \$6,000; C. J. Francis, London, Ont., \$6,000; R. & C. J. Francoeur, Windsor Mills, Que., \$7,950; H. A. Francey, Weston, N.S., \$5,500; H. Franklin, Meadowdale, Ont., \$5,400; Fraser & McPherson, Windsor, Ont., \$5,500; Fraser & Edmonds, Vancouver, B.C., \$6,000; C. L. Fraser, Weston, Ont., \$10,766; H. J. Fraser, Prince Albert, Sask., \$8,121.49; J. F. Fraser et al., Minneapolis, Minn., U.S.A., \$8,800; L. A. Fraser, Vancouver, B.C., \$5,500; G. W. Frederick, Woodstock, N.B., \$6,000; A. B. Freed, Hamilton, Ont., \$6,000; F. A. Freer, Kerrwood, Ont., \$5,000; M. Freund, Denbross, Man., \$5,390.50; W. Frih, La Riviere, Man., \$5,000; Frontier Lumber Co., Grande Prairie, Alta., \$19,153.28; R. E. Frost, Assiniboia, Sask., \$18,365; T. G. Frost, Unity, Sask., \$5,000; J. A. Fulkerson, Port Stanley, Ont., \$5,200; C. M. Fullerton, Stittsville, Ont., \$5,400; Fulton & Morley, Kamloops, B.C., \$32,073.15; Fulton, Morley & Verchers, Kamloops, B.C., \$26,067; G. G. Furey, Oshawa, Ont., \$5,000; D. C. Fyffe, Regina, Sask., \$8,800.

G. Gable, Edmonton, Alta., \$5,071.50; A. Gadbois et al., St. Barnabe Sud, Que., \$6,000; G. Gagne, Quebec, Que., \$5,000; W. C. Gallagher, Dalhousie, N.B., \$5,500; H. L. Gamble, Boissevain, Man., \$5,500; A. Garant et al., Magog, Que., \$10,000; P. Garcentot, Montreal, Que., \$6,000; E. C. Gardiner, Beedeque, P.E.I., \$8,300; A. W. Garrett, Milestone, Sask., \$6,000; H. J. Garrett, Paynton, Sask., \$5,000; Garvey & Ferriss, Toronto, Ont., \$5,200; P. M. Gates, Aylesford, N.S., \$6,500; A. & E. Gaudet, Sweetsburg, Que., \$6,200; D. E. & E. Gaudin, Beaver Lodge, Alta., \$6,999.25; M. A. Gavel, Nictaux, N.S., \$5,500; W. Gawley, Ripley, Ont., \$5,400; A. E. Geddes, North Gower, Ont., \$5,000; I. Gendron et al., Riviere du Loup, Que., \$10,574.90; Gerein & Heald, Regina, Sask., \$8,600; J. Germain, St. Didace, Que., \$6,000; R. J. Gerrard, Fairview, Alta., \$5,300; J. H. Gibbens, Balcarres, Sask., \$10,900; W. H. Gibbens, London, Ont., \$5,595; A. Gibson, Stayner, Ont., \$5,275; A. Gibson, Edgerton, Alta., \$5,000; M. A. Gibson et al., Botterwell, Alta., \$5,000; T. Gibson, London, Ont., \$5,000; L. Gignac, Tecumseh, Ont., \$5,000; L. Giguere, Ste. Therese de Blainville, Que., \$5,000; O. M. C. Giles, Freeman, Ont., \$6,500; C. Gillespie, Edmonton, Alta., \$6,000; R. P. Gillespie, St. Andrews, N.B., \$5,050; N. B. Gilliland, Kimberley, B.C., \$11,000; A. P. Gilmore, Toronto, Ont., \$7,800; I. M. Girardin, Macleod, Alta., \$5,123; J. B. Girard, Chauvin, Alta., \$6,000; Gladman & Cochrane, Exeter, Ont., \$12,800; V. H. Gleig, Chilliwaik, B.C., \$5,500; C. Glover, New Westminster, B.C., \$5,000; G. P. Goddard, Cooksville, Ont., \$5,500; C. W. Godkin, Miami, Man., \$5,500; W. A. & I. G. Gogo, Montreal, Que., \$5,500; A. H. Good, Kirkfield Park, Man., \$5,773.12; H. R. Goodday, Boischatel, Que., \$6,000; W. Gooderham, Wexford, Ont., \$5,450; H. Goodwin, Scotstown, Que., \$5,000; W. E. Goodwin, Stratford, Ont., \$5,400; L. Gordon, Peterborough, Ont., \$5,800; M. Gordon, Toronto, Ont., \$12,950; Gormans, Ltd., Edmonton, Alta., \$37,792.36; W. Goth, Richmond, Ont., \$5,500; O. P. Goucher, Middleton, N.S., \$6,000; A. L. Gould, Forester's Falls, Ont., \$5,000; H. Goulet, New Westminster, B.C., \$6,000; O. Goulet, Dunham, Que., \$6,070; J. E. Goulter, Virden, Man., \$6,300; W. K. Govier, Londresborough, Ont., \$6,000; G. E. Govrier & Co., Ltd., Montreal, Que., \$6,000; J. L. Gow, Hull, Que., \$5,608.60; Graham, Donnelly & Polley, Swift Current, Sask., \$6,533.80; B. Graham, Harland, N.B., \$5,000; L. C. Graham, Hearne, Sask., \$5,000; E. Grand, Sr., Ottawa, Ont., \$5,500; F. Granda, Hudson, Que., \$6,000; J. Grant, Big Lake, B.C., \$5,991.50; W. C. Grant, Peterborough, Ont., \$16,600; R. M. Grauer, Eburne, B.C., \$5,853.25; C. Gravel et al., St. Felix de Valois, Que., \$5,400; J. W. Graydon, Arnaud, Man., \$5,000; Grayson & McTaggart, Moose Jaw, Sask., \$22,918; Great West Life Assurance Co., Winnipeg, Man., \$151,766.09; H. Greaves, Darlingford, Man., \$5,450.62; H. E. Green, Haimsworth, Man., \$5,010; M. Gregoire et al., Montreal, Que., \$6,000; J. A. Greig, Georgetown, Ont., \$8,500; K. G. Greiner, Dunbarton, Ont., \$5,500; Grey & Bruce Trust & Savings Co., Owen Sound, Ont., \$12,987.60; H. Grier, Wyevalle, Ont., \$5,500; Grierson, Creighton & Fraser, Oshawa, Ont., \$5,500; W. J. Griffin, Sr., Teulon, Man., \$5,906.89; W. J. Griffin, Teulon, Man., \$7,528.25; J. H. Griffith, Bowman, Man., \$5,500; R. R. Griffith, Ilderton, Ont., \$6,300; Griffiths & Griffiths, Niagara Falls, Ont., \$5,400; Grimmitt & Parker, Dot, B.C., \$8,300; F. K. Grimmitt, Chilliwaik, B.C., \$8,200; J. A. Grimmitt, New Westminster, B.C., \$21,500; E. G. Groat, Tisdale, Sask., \$5,014.50; H. P. Grone, Lochdale, B.C., \$6,220; P. Grose, Alma, Ont., \$6,500; S. N. Grose (Est.), Barrie, Ont., \$6,300; A. G. Gros, Puyallup, Wash., U.S.A., \$5,319; M. I. Grosskurth, Weston, Ont., \$6,000; S. Grummett, Maxwell, Ont., \$5,820; J. A. J. Guerin, Ottawa, Ont., \$6,000; H. H. Guertin et al., St. Hubert, Que., \$5,000; W. H. Guest, Ettrick, Ont., \$8,000; A. A. Guidinger, Laporte, Sask., \$5,760; H. Guilford, St. Paul, Eternite, Que., \$9,000; E. S. Gullison, Fredericton, N.B., \$5,000; N. Guizon, Watina, Sask., \$7,000; A. F. Gummeson, Cabri, Sask., \$6,000; H. Gusseme, New Westminster, B.C., \$6,150.

W. J. Habart, Golden, B.C., \$6,000; F. H. Hadley, Milton, Ont., \$6,000; F. Hagemann, Ponoka, Alta., \$5,953.90; H. L. Hagey, Brandon, Ont., \$5,255; J. C. Hagne, Lakeville, Ont., \$5,000; Hag & Hag, Winnipeg, Man., \$6,000; J. T. Haug, Winnipeg, Man., \$9,787.40; C. E. Haught, Norwich, Ont., \$9,200; J. Halmuhak, Burlington, Ont., \$6,000; Haldane & Campbell, Victoria, B.C., \$6,000; P. W. Halderman, Winnipeg, Man.,

SUPPLIERS RECEIVING \$5,000 OR OVER—Continued

Vote 475—Continued

\$20,381.32; W. Hulma, Myram, Alta., \$9,600; A. D. Hall, Colborne, Ont., \$5,400; B. D. Hall, Peterborough, Ont., \$13,250; J. Hall, Neepawa, Man., \$5,885.12; J. & E. Hall, St. Catharines, Ont., \$5,200; J. S. Hall, Ont., \$6,000; Halliday Co. Ltd., Burlington, Ont., \$74,896.58; R. Halliday, Stevenson, B.C., \$5,800; F. J. Harpin, Bow Island, Alta., \$5,194.30; R. L. Hanbridge, Kerobert, Sask., \$18,400; E. D. Hancock, Moose Jaw, Sask., \$6,000; C. M. Hand, Mansfield, Ont., \$5,000; A. Hansen, Salmonhurst, N.B., \$6,400; C. H. Hanson, Standard, Alta., \$5,600; J. Hardy, Milton, Ont., \$5,000; A. A. Hargreaves, Toronto, Ont., \$5,300; A. C. Hargreaves, Brandon, Man., \$7,067.80; D. A. Harkness, Bright, Ont., \$7,000; S. & E. O. Harper, Milliken, Ont., \$5,000; T. W. Harper, West Hill, Ont., \$5,200.50; J. Harris, St. Thomas, Ont., \$5,100; Harris & Nelson, Prince Albert, Sask., \$13,542.88; T. S. Harris, Shawville, Que., \$11,000; Harris, Harris & Wallace, Upbridge, Ont., \$9,350; Harris, Keachie, Torrance & Johnson, Toronto, Ont., \$8,825; C. L. Harrison, Sidney, B.C., \$15,800; J. D. Harrison, Avonlea, Sask., \$6,648.90; V. B. Harrison, Nanaimo, B.C., \$11,400; N. V. Hartford, Oshawa, Ont., \$5,200; E. Harvey, Sexsmith, Alta., \$9,600; F. C. Harwood, Moose Jaw, Sask., \$6,400; J. E. & R. Hassard, Burnaby, B.C., \$5,579.26; W. H. Hatherly, Peterborough, Ont., \$6,000; F. S. Havill, Salmon River, N.S., \$11,100; J. O. E. Hawes, Winnipeg, Man., \$7,049.80; F. E. Hawkins, Bentley, Alta., \$5,000; F. & E. Hawkins, St. Thomas, Ont., \$5,460; K. Hawkins, Collingwood, Ont., \$5,600; M. L. Hawkins, Winnipeg, Man., \$5,461.05; W. & A. Hawrysh, Dauphin, Man., \$5,000; R. J. Hawthorne, Assiniboia, Sask., \$21,186.48; J. P. A. Hayes, Rose Valley, Sask., \$6,500; M. A. Haynes, Victoria, B.C., \$5,500; Hays & Hays, Goderich, Ont., \$5,000; R. C. Hays, Goderich, Ont., \$10,700; T. E. Hays, Westcott, Alta., \$5,000; T. N. Heard, Macleod, Alta., \$6,000; F. L. Heare, Raven, Alta., \$5,200; G. W. Heatherington, Ottawa, Ont., \$5,700; W. Heaton, Paradise Valley, Alta., \$5,960; N. H. Heber-Percy, Fortune Bridge, P.E.I., \$5,250; D. Heidebrecht, Abbotsford, B.C., \$5,601.95; A. F. Heinze, Pembroke, Ont., \$6,000; M. & W. Heisterman, Victoria, B.C., \$12,350; A. J. Helmcken, Victoria, B.C., \$5,800; A. Henderson, London, Ont., \$5,000; D. Henderson, Billings Bridge, Ont., \$5,000; J. V. Henderson, Wellandport, Ont., \$6,000; T. J. Henderson, Alliston, Ont., \$9,800; D. A. Hennan, Roland, Man., \$6,000; H. R. & M. K. Henry, Marigold, B.C., \$5,580.70; W. M. Hepton, Langenburg, Sask., \$5,300; W. H. Herrett, Springhill, N.S., \$5,500; G. F. Herring, Lennoxville, Que., \$5,000; Herrington & Slater, Kingston, Ont., \$6,000; C. R. & R. W. Herrington, Sylvania, Sask., \$16,700; M. W. Herron, Fort St. John, B.C., \$5,484; C. E. Heslip, Clarksburg, Ont., \$5,200; A. Hibbert, Innisfail, Alta., \$6,000; G. E. Hicks, Ilderton, Ont., \$5,550; J. H. Hicks & Sons, Ltd., Bridgetown, N.S., \$7,890.32; A. M. Hieronimus, Kitchener, Ont., \$5,500; C. L. Hill, Charleswood, Man., \$6,161.15; H. Hill, Economy, N.S., \$6,000; J. Hill, Ottawa, Ont., \$5,562.30; C. Hillebrecht, Calgary, Alta., \$7,975.80; G. Hiltz, Indian Point, N.S., \$5,000; P. E. Hins, Armagh, Que., \$6,000; T. A. Hislop, Arcola, Sask., \$5,998; S. T. Hoar, Bowmanville, Ont., \$6,000; G. R. & T. G. Hodgins, Britannia Bay, Ont., \$7,000; L. W. Hodgins, Lenore, Man., \$5,385.46; H. Hodson, Bradford, Ont., \$5,570; V. Hodgson, North Hadley, Que., \$6,700; F. L. & C. J. Hoff, Hoadley, Alta., \$5,600; D. L. Hogg, Benito, Man., \$5,500; R. & H. Hogg, Agassiz, B.C., \$6,000; A. Hoivik, Carbon, Alta., \$5,000; G. L. Holder, Codys, N.B., \$5,414; J. Holdsworth, Winnipeg, Man., \$5,000; J. M. Hollister, Moulinette, Ont., \$6,000; R. T. Holman, Charlottetown, P.E.I., \$19,155.36; F. & B. Holt, New Westminster, B.C., \$5,250; J. & F. R. Holzel, Quebec, Que., \$5,200; Honeywell, Baker, Gibson & Wetherstone, Ottawa, Ont., \$5,900; F. J. Hooper, Ingersoll, Ont., \$7,000; D. B. Hopkins, Goddook, Que., \$5,100; J. C. Hoppis, Calgary, Alta., \$5,242; A. H. Hord, Wolsely, Sask., \$9,600; C. Horne, Mitchell, Ont., \$20,500; E. N. Horne, Orillia, Ont., \$5,000; H. Horsman, Moncton, N.B., \$6,000; M. & K. Hotra, Edmonton, Alta., \$5,000; E. G. Horze, Milk River, Alta., \$5,975; M. L. & J. A. Houghton, Niagara Falls, Ont., \$5,400; B. Howard et al., Sherbrooke, Que., \$5,600; D. J. Howden, Shepard, Alta., \$6,000; J. H. Howden, Calgary, Alta., \$6,000; E. Howell, Colborne, Ont., \$11,700; R. D. W. Hubbard, Orancton, N.B., \$6,000; J. A. Hubert, St. Estache, sur-le-Lac, Que., \$6,000; G. Hubley, Saint John, N.B., \$5,800; Hudson's Bay Co., Winnipeg, Man., \$75,281.90; J. W. Huffman, Aberdeen, Sask., \$7,200; C. Huger, Auning, Alta., \$6,000; M. M. Huggard, Calgary, Alta., \$5,190.06; J. D. Humphrey, Nauwigewauk, N.B., \$5,777.25; R. D. Humphreys, Oshawa, Ont., \$7,200; H. & G. Humphries, St. Thomas, Ont., \$6,000; Hun-Gader Agencies, Ltd., Ebers, Sask., \$6,612.20; G. H. Hunter et al., St. Catharines, Ont., \$6,000; W. H. Hunter, Varney, Ont., \$5,597; Huron & Erie Mortgage Corporation, London, Ont., \$119,637.45; M. A. Hutchinson, Oshawa, Sask., \$5,000; T. A. Hutchinson, Milton, Ont., \$10,900; J. V. & T. V. Hutton, Streetsville, Ont., \$5,000; C. Huxtable, Saskatoon, Sask., \$6,000; D. L. Hyde, De Winton, Alta., \$6,618.95; J. & R. Hygaard, Kenora, Ont., \$5,992.53; L. S. Hyman, Oshawa, Ont., \$6,000.

L. & I. H. Ibbot, Toronto, Ont., \$5,100; Imperial Bank of Canada, Toronto, Ont., \$44,626.89; Imperial Life Assurance Co. of Canada, Winnipeg, Man., \$25,921.98; Imperial Lumber Co., Edmonton, B.C., \$7,749.77; S. Ingridson, Oshawa, Sask., \$5,000; Industrial Mortgage & Trust Co., Sarnia, Ont., \$18,378.50; Intercon Contracting Co. Ltd., Peterborough, B.C., \$16,513.40; International Harvester Co. Ltd., Hamilton, Ont., \$1,633,372.82; International Lumber Co., Winnipeg, Man., \$9,931.35; M. L. Irish, Colborne, Ont., \$6,000; H. C. Irving, Nelson, B.C., \$5,000; K. E. Irwin, Toronto, Ont., \$5,500; W. G. Isenor, Langenburg, N.S., \$5,000; Island Sea Foods Ltd., Port Borden, P.E.I., \$6,347.65; B. M. Isman, New Westminster, B.C., \$6,455; M. J. Ivner, Marmora, Sask., \$5,000; Ivey & Livemore, London, Ont., \$8,050.

Jackson & Parrish, Colesburg, Ont., \$12,000; A. Jackson, Dawson, Ont., \$6,000; A. V. Jackson, Glidden, Sask., \$6,000; F. Jackson, Didsbury, Alta., \$9,294.20; W. H. Jackson, Bowmans, Alta., \$5,100; W. J. Jackson et al., Pembroke, Ont., \$5,500; A. Jacob, Tilbury, Ont., \$5,850; M. Jacobson, Toronto, Ont., \$6,983; M. Jakobson, Daysland, Alta., \$10,000; J. & M. Jakobson, Guelph, Man., \$5,399.00; M. A. James, Nanaimo, B.C., \$9,000; E. M. Jamieson, London, Ont., \$5,000; J. R. Jarvis, Elba Creek, Man., \$5,200; O. L. Jay, Peabody, P.E.I., \$5,000; M. Jarvis, Westboro, Ont., \$9,000; W. & L. J. Johnson, La Presentation, Que., \$5,470; S. R. Jeffress, Hamilton, Ont., \$9,500; M. Jeffrey, Virden, Man., \$6,000; H. S. Jenkins, Aldershot, Alta., \$7,000; J. D. Jenkins, Charlottetown, P.E.I., \$5,000.

SUPPLIERS RECEIVING \$5,000 OR OVER—Continued

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town, P.E.I., \$5,400; F. F. Jenner, Elkhorn, Man., \$7,850; M. Jennings et al., Montreal, Que., \$5,500; F. G. Jensen, Bredenburg, Sask., \$5,000; H. Jensen, Glen Leslie, Alta., \$7,300.23; J. C. Jensen, Dapp, Alta., \$5,000; W. Jensen et al., Foremost, Alta., \$6,000; E. Jespersen, Taber, Alta., \$6,000; L. Jibb, Cold Springs, Ont., \$6,000; H. Jobin, Loretteville, Que., \$6,000; V. Johannesson, Arborg, Man., \$6,000; J. Johanson, Nelson, B.C., \$5,000; C. A. Johnson, Paseweg, Sask., \$5,300; E. O. & K. E. Johnson, Langdon, Alta., \$7,998; H. S. Johnson, Elk Point, Alta., \$6,000; L. I. Johnson, Barnwell, Alta., \$5,000; O. S. Johnson, Salmon River, N.S., \$5,000; P. Johnson, Oliver, B.C., \$6,000; R. A. Johnson, Beadle, Sask., \$9,424.44; Johnston, Finlayson & McLean, Winnipeg, Man., \$8,800; Johnston, Garson & Forrester, Winnipeg, Man., \$9,014.85; A. R. Johnston, Winsloe, P.E.I., \$5,900; H. G. Johnston, New Westminster, B.C., \$13,900; H. J. Johnston, Edmonton, Alta., \$9,400; J. T. Johnston, Peterborough, Ont., \$5,000; J. A. Johnston, Philipsburg, Que., \$6,000; J. Johnston, Laura, Sask., \$8,500; J. A. Johnston, Douglasfield, N.B., \$5,000; L. Johnston, Eburne, B.C., \$5,181.30; R. & G. Johnston, Carlington, Ont., \$5,399; R. S. Johnston, Hamilton, Ont., \$11,500; T. I. Johnston, Owen Sound, Ont., \$6,000; V. G. Johnston, Hamilton, Ont., \$7,000; W. H. Johnston, Ottawa, Ont., \$6,000; W. Johnston et al., Blaine Lake, Sask., \$5,873.62; H. Jolicoeur, Chute St. Philippe, Que., \$6,000; A. M. Jolly, Wynyard, Sask., \$10,000; H. M. Jones, Shortdale, Man., \$6,000; J. Jones, Headingly, Man., \$6,000; R. B. Jones, Cold Lake, Alta., \$6,000; J. W. Jopling, Fairlight, Sask., \$5,200; N. Jordan, Morden, Man., \$12,000; O. Joy, London, Ont., \$8,515.07; H. Joyce, Giroux, Man., \$5,150; M. Judge, Toronto, Ont., \$7,000.

I. & P. Kabool, New Westminster, B.C., \$5,150; D. Kaliff, Toronto, Ont., \$5,000; A. & E. Karafil, St. Thomas, Ont., \$5,000; F. R. Karran, Penticton, B.C., \$6,000; J. H. Kastner, Morris, Man., \$6,000; A. Katainen, Timmins, Ont., \$11,000; M. P. Kavanagh, Winnipeg, Man., \$5,400; Kearns & Kearns, Guelph, Ont., \$13,050; T. & L. Keeler, Acton, Ont., \$5,000; F. Keenass, Morden, Man., \$9,000; W. H. Keir, Semans, Sask., \$5,100; A. Kelk, Riverside, Ont., \$5,000; H. & M. Kell, Canwood, Sask., \$6,000; R. S. Kendall, Lacombe, Alta., \$6,000; Kennedy & Kennedy, Winnipeg, Man., \$3,286.89; A. W. Kennedy, Leamington, Ont., \$5,500; C. H. Kennedy, Millarville, Alta., \$5,119.83; W. C. Kennedy, Kingsville, Ont., \$7,000; Kent, Pope & English, Moose Jaw, Sask., \$6,000; L. R. Kent, Lyalta, Alta., \$7,000; W. J. Kent & Co., Ltd., Bathurst, N.B., \$6,206.24; E. Kerr (Est.), Deloraine, Man., \$6,000; E. G. Kerr, Wimborne, Alta., \$5,750; M. Kerr, West Hill, Ont., \$5,000; C. Ketcheson, Moira, Ont., \$5,000; L. Keth, Owen Sound, Ont., \$5,600; F. Kickbush, Chilliwack, B.C., \$5,000; G. T. Killam, Foam Lake, Sask., \$11,400; C. Kincaide, Fort William, Ont., \$5,500; N. A. King, York Mills, Ont., \$6,400; W. A. & A. King, Terrace, B.C., \$5,500; E. T. Kingshott, McCreary, Man., \$5,300; Kingsmill, Mills, Price & Fleming, Toronto, Ont., \$5,650; A. J. Kinnard, Fenwick, Ont., \$10,000; W. T. Kinsman, Saskatoon, Sask., \$5,095; A. Kippin, Apple Hill, Ont., \$5,800; A. Kirk, Clydesdale, N.S., \$5,000; G. Kirkpatrick, Kindersley, Sask., \$8,800; R. & B. O. Kirouac, Warwick, Que., \$5,400; J. Kivtrage, Melfort, Sask., \$5,000; O. E. Klove, Barons, Alta., \$5,970; D. Kmet, Newmarket, Ont., \$5,900; Knight Sugar Co. Ltd., Raymond, Alta., \$15,360; T. Knowles, Duntroon, Ont., \$6,300; A. W. Knox, Bracepeth, Sask., \$9,800; R. F. Koebel, Hazelmech, Alta., \$5,000; J. G. Koper, Kildonan, Man., \$5,357.32; T. Kopp, Winnipeg, Man., \$5,103.86; M. & M. Kovacevich, Eburne, B.C., \$5,800; W. A. Kribs Co. Ltd., Hespler, Ont., \$13,610.50; W. L. Kruger, Aberdeen, Sask., \$9,600; S. Krupski, Lemberg, Sask., \$6,000; A. Kulak, Stony Plain, Alta., \$5,500; W. Kupybida, Portage la Prairie, Man., \$6,000; H. I. & N. M. Kyte, Woodstock, Ont., \$5,400.

Laberge Lumber Co., Ltd., Sudbury, Ont., \$6,559.45; J. H. Lacey, Foxdale, Sask., \$6,800; A. Lachance et al., Plessisville, Que., \$5,450; M. Lachance, Cap Santé, Que., \$6,200; A. Lacombe, Valois, Que., \$6,000; E. E. E. Ladd, Fulford, Que., \$6,400; E. M. Ladner, Salmon Arm, B.C., \$45,600; Laféche Community Savings & Credit Union, Ltd., Laféche, Sask., \$22,896.19; E. Lafontaine, Beauharnois, Que., \$5,500; A. Lagasse, St. Adolphe, Man., \$7,458.17; Laidlaw, Niblock & Stone, Medicine Hat, Alta., \$9,000; D. & I. Laing, Winnipeg, Man., \$6,000; J. L. Lambert, St. Pierre, Man., \$6,000; J. C. Lamont, Toronto, Ont., \$6,400; J. L. Lamont, Kincardine, Ont., \$8,800; W. F. Lamont, Elmwood, Ont., \$7,535; A. Lamontagne, Luceville, Que., \$5,750; Lamport, Ferguson, & Co., Toronto, Ont., \$5,400; R. D. Lancy, Vancouver, B.C., \$5,700; G. D. & K. Land, Elmstead, Ont., \$5,200; E. H. Landsborough, Lone Rock, Sask., \$14,400; L. C. Lane et al., Hudson, Que., \$8,750; M. Langille, Pereaux, N.S., \$5,500; W. L. Langs, Cainsville, Ont., \$5,000; W. H. Langton, Watertown, Ont., \$5,595; L. Rankin, London, Ont., \$19,200; E. Laplante et al., Ste. Rose, Que., \$5,000; R. E. Lapp, Toronto, Ont., \$5,700; F. C. Larmer et al., New Westminster, B.C., \$5,500; J. W. Laroche, Coaticook, Que., \$9,600; C. Larsen, Enderby, B.C., \$5,999; M. C. Larsen, Haynes, Alta., \$5,800; M. Larson, Carbon, Alta., \$7,000; P. Lasker, Winnipeg, Man., \$5,000; W. Last, Argyle, Man., \$6,000; F. Laurin et al., Cap de la Madeleine, Que., \$5,500; H. Laurin, Lorette, Man., \$5,400; R. S. A. E. Laurin, Verdun, Que., \$6,300; P. C. Laustsen, Calgary, Alta., \$7,374.56; Law Union & Rock Insurance Co., Winnipeg, Man., \$8,284.21; C. H. Lawrence, Sacramento, Cal., U.S.A., \$6,000; W. T. Lawrence, Sutton, Que., \$6,000; J. M. Layton, Cardston, Alta., \$6,000; J. Lazzarini, Quesnel, B.C., \$11,650; T. A. Leader, Portage la Prairie, Man., \$10,000; C. F. Leatherland, Acton, Ont., \$8,000; S. Lebrun, Clyde, Alta., \$5,000; C. Leclerc, Montreal, Que., \$5,005.72; Lee Equipment Co., Stony Creek, Ont., \$5,369.01; C. Lee, Bradford, Ont., \$5,365; D'A. R. Lee, Dundas, Ont., \$6,900; G. K. Lee, Vancouver, B.C., \$5,500; L. C. Lee, Aurora, Ont., \$13,250; J. Leeder, Lyn, Ont., \$5,632; A. P. Leeks, Laporte, Sask., \$5,993.20; W. Leeming, Walton, Ont., \$5,500; M. T. Leet et al., Montreal, Que., \$7,000; J. Lefebvre et al., Vaudeville, Que., \$5,000; D. Legay, Westlock, Alta., \$10,000; V. Leger, St. Vincent de Paul, Que., \$5,000; L. Legge, La Riviere, Man., \$6,000; F. J. Le Gressley, New Carlisle, Que., \$7,500; P. H. Legue, Chatham, Ont., \$5,110; Leighton & Menkin, Coombs, B.C., \$10,000; J. Leighton, Kitseoty, Alta., \$6,700; R. Leigh, Inverness, Que., \$6,000; A. Lemay, Grenville, Que., \$5,176; S. G. Leno, Toronto, Ont., \$5,700; W. N. Lenton, Carman, Man., \$9,502.62; A. Leonard, Noelville, Ont., \$6,000; Lerner & Lerner,

SUPPLIERS RECEIVING \$5,000 OR OVER—Continued

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London, Ont., \$5,000; M. Leskow, Saskatoon, Sask., \$5,497.82; E. Lessard, Teonunsh, Ont., \$5,200; Lester & Russell, Toronto, Ont., \$6,200; H. Lethaby, Victoria, B.C., \$8,800; City of Lethbridge, Department of Water Resources, \$8,300; Lethbridge Northern Colonization, Lethbridge, Alta., \$6,667.19; J. R. Lethbridge, Port Stanley, Ont., \$5,000; H. Letourneau, Lauzon, Que., \$5,200; C. Levesque, St. Tharcien, Que., \$5,700; A. & B. M. Lewis, Delia, Alta., \$8,850; Y. L'Heureux, Beloeil, Que., \$5,800; J. M. Lightbody (Est.), Mackayville, Que., \$5,500; C. Lindholm, New Norway, Alta., \$6,000; Lindsay & Kidston, Vernon, B.C., \$74,810; C. E. Lindsay, Swan River, Man., \$7,000; W. E. Jr. & Y. Lines, Fruitland, Ont., \$5,000; T. L. Linkletter, Summerside, P.E.I., \$13,856.25; G. D. Lister, Harvey Station, N.B., \$6,000; Little & Colder, London, Ont., \$10,200; Little Smoky Farm Industries, Donnelly, Alta., \$6,605; J. Little, Balmoral, Man., \$5,471.49; W. H. Littlejohn, Paris, Ont., \$12,450; M. J. Livingston, Perth, Ont., \$5,000; A. R. Locke, St. Catharines, Ont., \$5,800; J. Lockhart, Lintlaw, Sask., \$6,000; P. Loda, Port Arthur, Ont., \$6,000; Logan & Logan, Sarnia, Ont., \$10,158; H. Z. Logan, Yorkton, Sask., \$7,000; London & Western Trusts Co., Ltd., Winnipeg, Man., \$23,151.38; T. M. Long, Edmonton, Alta., \$8,000; J. Long, Elstern, B.C., \$6,000; Lonsbury Co., Ltd., Moncton, N.B., \$18,890.02; T. B. Lowe, Calgary, Alta., \$5,862.60; O. T. Lowes, Peterborough, Ont., \$6,000; J. D. Lucas, Toronto, Ont., \$5,000; H. Luft, Carbon, Alta., \$6,348; F. E. Lund, Sackville, N.S., \$6,000; N. Lund, Red Deer, Alta., \$5,000; V. E. Lurgess, Billings Bridge, Ont., \$8,500; L. B. Lusby, New Westminster, B.C., \$6,500; T. Lussier, Timbobia, Que., \$5,200; L. G. Luther, Regina, Sask., \$6,000; S. Luttrell, Bloomfield, P.E.I., \$5,500; F. Lutz, Fenwood, Sask., \$8,449.50; R. H. Lynn, Listowel, Ont., \$5,200; D. S. Lynwood, Tisdale, Sask., \$5,750; W. J. Lyon, Deveron, Sask., \$5,200; E. A. Lyons, Weston, Ont., \$6,000; W. C. Lytle, High Bluff, Man., \$6,988.54.

J. F. MacAleer, Charlottetown, P.E.I., \$5,040; A. MacAulay, Morden, Man., \$15,300; A. MacAuley, Ripley, Ont., \$6,000; MacDonald, MacDonald & Brown, Brantford, Ont., \$9,300; M. MacDonald, Reserve Mines, N.S., \$5,000; M. MacDonald, Wyebridge, Ont., \$5,477; E. F. MacDonald, Beaverlodge, Alta., \$7,207.50; MacDougall & Whaley, Woodstock, Ont., \$18,700; A. C. MacGregor, Saltecoats, Sask., \$6,500; J. J. MacGregor, Darnley, P.E.I., \$5,450; M. MacKay, Kenton, Man., \$6,000; D. A. MacKenzie, Estevan, Sask., \$5,800; J. MacKnak, Depart, Sask., \$6,000; D. F. MacLaren, Barrie, Ont., \$6,300; A. Maclean, Chemainus, B.C., \$11,000; H. H. MacLeod, Stellarton, N.S., \$6,500; W. H. MacLeod, Windsor, Ont., \$5,500; H. F. MacPhee, Charlottetown, P.E.I., \$25,440; MacPherson, Milliken, Leslie & Tyerman, Regina, Sask., \$8,100; I. MacRae, Strathroy, Ont., \$14,600; J. F. Mahon, Toronto, Ont., \$5,400; D. E. Major, Moncton, N.B., \$5,391; Makaroff & Bates, Saskatoon, Sask., \$6,000; S. Malanchen, Bon Accord, Alta., \$5,000; G. B. Mallion, Tottenham, Ont., \$6,200; A. C. Manary, Buffalo Lakes, Alta., \$6,555.25; Province of Manitoba, \$57,100; Manitoba Farm Loans Association, Winnipeg, Man., \$123,739.03; K. Mann, Lemberg, Sask., \$5,000; D. A. Manson, Mansonville, Que., \$6,000; A. D. Manuel, Innisfail, Alta., \$6,024; Manufacturers Life Insurance Co., Toronto, Ont., \$1,490.34; M. Mapplebeck, Aylesford, N.S., \$5,000; G. Marceau, Levis, Que., \$5,000; J. B. Marelle, Pincher Creek, Alta., \$5,000; A. Marcotte, Ponteix, Sask., \$8,100; J. P. Marcotte et al., Victoriaville, Que., \$5,750; A. Marcoux, West Brome, Que., \$5,400; D. W. Margison, Woodstock, N.B., \$6,000; Maritime Trust Co., Saint John, N.B., \$9,200; S. F. Mark, New Westminster, B.C., \$10,449.50; W. Marks, Brantford, Ont., \$6,500; G. O. Marr, Kettico, N.B., \$6,000; D. S. Maryatt, Vancouver, B.C., \$6,000; N. B. Marsh, Iron Hill, Que., \$6,000; Marshall-Wells Co. Ltd., Winnipeg, Man., \$52,621.17; B. S. Marshall, Orillia, Ont., \$7,900; W. A. Marshall, Islington, Ont., \$6,000; J. L. Martel, St. Raymond, Que., \$5,000; R. Martel, Montreal, Que., \$5,400; G. & M. J. Martin, Tillsburg, Ont., \$6,660; F. H. & J. M. Martin, Winnipeg, Man., \$6,000; F. P. Martin, Swift Current, Sask., \$5,500; G. D. Martin, Warner, Alta., \$5,200; J. E. & E. H. Martin, Wharby, Ont., \$5,550; M. I. Martin, Winnipeg, Man., \$5,994.70; M. J. Martin, Winnipeg, Man., \$6,000; J. H. Martindale, Springfield, Ont., \$6,000; J. & M. Marton, Welland, Ont., \$5,200; Martyn & Weir, Toronto, Ont., \$6,000; E. H. Martyn, Port Hope, Ont., \$5,000; R. H. Marty, Ripley, Ont., \$7,000; M. Maschke, Abbey, Sask., \$5,792.19; H. Mason et al., Varenville, Alta., \$5,200; L. L. Mason, Delhi, Ont., \$5,100; Massey-Harris Co., Ltd., Toronto, Ont., \$1,332,755.22; A. & J. Matheson, Embro, Ont., \$5,500; M. Matheson, Embro, Ont., \$7,500; Matthews, Stiver, Lyons & Vale, Newmarket, Ont., \$30,400; A. B. Matthews, Brimham, Ont., \$6,000; J. E. Mattson, Yorkton, Sask., \$9,000; J. N. Maxwell, Sandwick, B.C., \$6,000; G. A. Mayne, Oxford, N.S., \$6,200; J. H. McAdam, Frémont, Sask., \$9,000; J. S. McAlister, Morrin, Alta., \$5,600; H. McAlpine, Oungre, Sask., \$5,998; W. H. McArthur, Lacombe, Alta., \$5,993.80; J. H. McAscher, Penzance, B.C., \$6,000; D. V. McBeade, Chemainus, B.C., \$6,000; R. W. McBride, Roblin, Man., \$5,529.65; E. E. McCabe, Winnipeg, Man., \$6,000; J. E. McCabana, Regina, Ont., \$6,500; R. N. McCabana, Roland, Man., \$6,347.89; D. P. McCaball, Gladstone, Man., \$5,000; G. McCaball, Moorfield, Ont., \$5,000; McCoy Service Ltd., Ottawa, Ont., \$7,176.53; R. & E. M. McCab, Coburn, Man., \$14,400; D. L. McCaury, Walsburg, Ont., \$6,000; A. McCrimmon, Pictou, Ont., \$5,477.20; A. G. McCook, Alberni, B.C., \$10,100; McCullough & Burton, Southville, Ont., \$8,300; McDonald Dene Land Co. Ltd., Winnipeg, Man., \$5,794.55; C. L. McDonald, Hancock, Man., \$7,304; J. McDonald, Ottawa, Ont., \$5,490; I. W. E. McElroy, Daringford, Man., \$6,000; J. M. McElwain, Temperance Vale, N.B., \$5,000; W. McElwain, Lambeth, Ont., \$6,350; P. J. McElwain, Wyoming, Ont., \$10,800; McElnane, Rye & McElwain, Hamilton, Ont., \$7,750; A. McGeach et al., Foster, Que., \$6,250; H. McGeach, Vancouver, B.C., \$6,000; C. H. McGrath, Hartland, N.B., \$5,000; J. F. McGrath, Lashburn, Sask., \$5,800; R. E. McGregor, Makaroff, Man., \$6,000; R. M. Gregg, Saskatoon, Sask., \$22,647.50; McGeown & Co., New Westminster, B.C., \$5,250; J. J. McGowan, London, Ont., \$3,900; H. W. McHines, Penzance, B.C., \$7,235.10; P. J. M. Hays, Vancouver, B.C., \$4,435.74; R. M. Hughes, Portage La Prairie, Man., \$5,500; D. R. McIvor, Inca's Head, Ont., \$7,000; G. A. McKay, Winnipeg, Man., \$8,400; H. T. McKay, Science Hill, Ont., \$6,000; S. E. McKee, Denville, Ont., \$5,400; J. McKenna et al.,

SUPPLIERS RECEIVING \$5,000 OR OVER—Continued

Vote 475—Continued

Ste. Sophie de Lacorne, Que., \$6,077; E. McKenzie, Lethbridge, Alta., \$7,500; McKereher & McCool, Saskatoon, Sask., \$15,252.69; S. T. McKibbin, Luskville, Que., \$5,900; S. T. McKim, Delhi, Ont., \$5,700; M. E. McKinney et al., Manitow, Man., \$8,000; D. McKinnon, Maclelin, Sask., \$12,000; E. H. McKnight, Stalwart, Sask., \$6,000; McLaughlin, Fulton, Stinson & Anderson, Lindsay, Ont., \$14,500; McLaughlin, Johnston, Moorhead & MacAulay, Toronto, Ont., \$6,940; McLaughlin, MacAulay, May & Soward, Toronto, Ont., \$5,243.40; J. McLaughlin, Chesterville, Ont., \$5,700; W. J. McLaughlin, Burketon, Ont., \$5,200; D. McLean, Acton, Ont., \$6,000; S. E. E. McLean, Reid Hill, Alta., \$5,100; U. McLean, Cambridge, N.S., \$5,500; W. E. McLean et al., Winnipeg, Man., \$6,000; McLennan, McFeely & Prior Ltd., Vancouver, B.C., \$20,028.47; D. McLennan, White Rock, B.C., \$5,000; W. D. & B. McLeod, Vancouver, B.C., \$5,200; W. McLeod, Kincardine, Ont., \$10,115; C. H. McMane, Atwood, Ont., \$6,000; D. & F. McMaster, Westview, B.C., \$6,000; McMichael & McMichael, Toronto, Ont., \$5,700; A. McMillan, Toronto, Ont., \$6,000; A. A. McMillan, Finch, Ont., \$5,000; J. McMillan, Gatinneau Mills, Que., \$7,200; W. McMillan, Black Hawk, Ont., \$6,000; J. W. & K. McMullen, Thornhill, Ont., \$5,078.83; D. McMulhin, Blytheswood, Ont., \$6,000; W. J. & A. J. McNabb, Toronto, Ont., \$8,625; A. McNamara, Calahoo, Alta., \$5,989.34; D. F. McNeill, Quesnel, B.C., \$5,306.75; M. A. McNichol, Saskatoon, Sask., \$9,600; M. F. McNutt, Lower Truro, N.S., \$5,000; A. McPhee, Avoca, Que., \$5,254; McPherson, Thompson & Anderson, Stratford, Ont., \$7,750; T. H. H. McQuade, Omeme, Ont., \$5,500; J. H. McQuarrie, Durham, Ont., \$5,700; A. McQueen, Salmon Arm, B.C., \$6,000; F. G. McRae, Toronto, Ont., \$5,800; J. C. McRae, Morris, Alta., \$8,800; M. J. McRae, Carman, Man., \$5,000; J. McRobinson, Oshawa, Ont., \$5,500; M. E. McVicar, Otterburn, Man., \$6,000; T. F. McWilliams, Kelowna, B.C., \$17,600; C. Meadows, Woodstock, Ont., \$5,500; P. Meadows, Stratford, Ont., \$5,000; M. Meher, Bradford, Ont., \$5,000; A. Menard et al., St. Jean, Que., \$5,300; R. Menece, Ste. Rose Du Lac, Man., \$5,663.22; H. Menzies, Albion, B.C., \$9,768.90; J. & J. Merlevede, Old Kildonan, Man., \$8,056.80; S. Merrill, Delaware, Ont., \$6,000; W. H. Merritt, Scarborough, Ont., \$12,000; M. L. Messacar, Hamilton, Ont., \$5,000; C. Messer, Sylvania, Sask., \$5,480.43; G. Messier, Marcotte, Que., \$6,000; Metals, Ltd., Edmonton, Alta., \$5,374.01; C. Mick, Echo Bay, Ont., \$5,700; Middleton Milling Co., Middleton, N.S., \$7,580.71; I. V. & F. M. Miles, Hamilton, Ont., \$5,400; Millar Lumber & Coal Co. Ltd., Edmonton, Alta., \$13,189.43; D. A. Millar, Winnipeg, Man., \$6,585.25; G. Millar, Pembroke, Ont., \$5,520; E. Miller, Yorkton, Sask., \$7,000; E. B. Miller, Beebe, Que., \$5,535; H. L. Miller, Brouse, B.C., \$13,300; N. Miller, Winnipeg, Man., \$6,200; F. Milling, Nananee, Ont., \$5,308.50; Mills & Mills, Toronto, Ont., \$7,780; A. M. Mills, Newmarket, Ont., \$5,500; A. Milne, Lashburn, Sask., \$9,600; A. Milroy, St. Leonard de Port Maurice, Que., \$5,600; V. U. Miner, Lloydminster, Sask., \$21,875; Minneapolis-Moline Power Implement Co., Minneapolis, Minn., U.S.A., \$90,799.78; A. J. Missisen, St. Norbert, Man., \$5,200; D. M. Mitchell, East Kootenay, B.C., \$6,150; G. & M. Mitchell, Sarnia, Ont., \$5,300; J. M. Mitchell, Vancouver, B.C., \$23,950; R. D. Mitchell, Burks Falls, Ont., \$5,500; J. Moalli et al., Rosemere, Que., \$5,500; Modern Decorators, Welland, Ont., \$6,639.20; T. B. Moffat, Teeswater, Ont., \$6,681; W. G. Moffatt, Clinton, Ont., \$6,576; Morgan's Ltd., Dinsmore, Sask., \$6,000; E. F. Mollins, South Brookfield, N.S., \$5,000; Monarch Life Assurance Co., Winnipeg, Man., \$14,643.65; Monarch Lumber Co. Ltd., Winnipeg, Man., \$34,108.86; J. Mongeau et al., Dunham, Que., \$5,300; N. Montanbault, Montreal, Que., \$5,000; A. G. H. Monteith, St. Pauls, Ont., \$5,400; A. J. Montgomery, Varsity View, Man., \$6,226.71; M. H. Montgomery, Wapella, Sask., \$6,200; Bank of Montreal, Montreal, Que., \$188,986.75; Montreal Trust Co., Edmonton, Alta., \$15,594.37; Moore & Jordon, Lindsay, Ont., \$14,500; E. L. Moore, Winnipeg, Man., \$6,000; M. H. Moore, Eburne, B.C., \$5,000; W. K. Moore, Bowness, Alta., \$5,400; E. G. Moorhouse, London, Ont., \$5,400; N. E. Morash, Dartmouth, N.S., \$5,000; Moresby & Farr, Vanderhoof, B.C., \$7,100; Moresen Farms Ltd. et al., Huntingdon, Que., \$5,500; F. R. Morgan, Fenwick, Ont., \$6,000; L. E. Morgan, Gamaoquo, Ont., \$5,000; J. V. Morn, et al., Beebe, Que., \$5,000; A. Moring, Val Brilliant, Que., \$5,200; Jos. Morneau Incorporé, Limoilou, Que., \$6,000; Morris & Morris, Toronto, Ont., \$6,459; B. A. Morris, Beamsville, Ont., \$5,125; F. Morris, Carlingford, Ont., \$5,950; H. A. Morris, Ridgeville, Ont., \$6,000; M. Morris, St. Pauls, Ont., \$5,000; H. C. Morrison, North Kildonan, Man., \$5,977.80; J. A. Morrison, Homewood, Man., \$7,959.05; C. W. Morrow, Okanagan Centre, B.C., \$26,015; C. G. Mosher, Ayers Cliff, Que., \$6,000; C. H. Mosley, Brownsburg, Que., \$6,000; W. D. J. Moss, Glenoe, Ont., \$15,500; E. M. Mossop, Varna, Ont., \$8,500; E. J. Motter & Son, Melville, Sask., \$5,588.58; Moxan, Schmitt & Estay, Saskatoon, Sask., \$5,652.60; I. Moyer, Guelph, Ont., \$5,000; H. Mozersky, St. Norbert, Man., \$5,862.85; A. Muggidge, Shediac, N.B., \$6,000; A. Muir et al., Rosetown, Sask., \$6,000; D. E. Muir, Elora, Ont., \$6,500; G. Mulhern, Grand Falls, N.B., \$5,700; J. Mullenix, Stewart Valley, Sask., \$6,000; W. C. Munn, Chattertown, P.E.I., \$5,411.80; J. A. Murphy, Lakefield, Ont., \$5,400; N. J. Murphy, Windsor, Ont., \$5,500; H. R. Murray, Winnipeg, Man., \$5,400; W. R. Murray, Rivers, Man., \$5,634.55; D. A. Mutch, Haileybury, Ont., \$6,000; A. L. Muttart, Carleton, P.E.I., \$5,000; M. D. Muttart, Ltd., Edmonton, Alta., \$102,909.57; Mutual Life Assurance Co. of Canada, Waterloo, Ont., \$68,970.16; M. G. Myers, South Bend, Washington, U.S.A., \$6,000; Myers, Simmers & Flynn, Galt, Ont., \$18,575; L. F. Myram, Bottrel, Alta., \$9,900.

J. E. Nadeau, St. Godefroi, Que., \$5,606; F. Nadon, Buckingham, Que., \$6,500; A. Nairn et al., Toronto, Ont., \$16,557; A. Nantis et al., St. Sulpice, Que., \$6,000; C. H. Nash, Carbon, Alta., \$6,000; National Trust Co., Ltd., Edmonton, Alta., \$52,948.51; A. W. Neill, Alberni, B.C., \$7,900; A. Neumann, Magrath, Alta., \$9,600; C. & M. G. Nelson, Riverside, Ont., \$5,000; W. Nelson, Arthur, Ont., \$7,353.40; Nesbitt & McKay, Woodstock, Ont., \$8,600; K. & K. Neubrand, Nakusp, B.C., \$5,800; Province of New Brunswick, Farm Settlement Board, \$7,798.29; D. W. Newcombe, Onoway, Alta., \$5,471; Newman Motors, Fort Frances, Ont., \$5,741.20; Newman & Newman, Toronto, Ont., \$8,500; H. T. Nichol, Waterford, Ont., \$5,500; W. F. Nickle, Kingston, Ont., \$9,000; A. C. Nielson, St. Lambert, Que., \$6,000; M. S. Nielson, Olds, Alta., \$5,000; W. Nind,

SUPPLIERS RECEIVING \$5,000 OR OVER—Continued

Vote 475—Continued

Hillier, Ont., \$5,000; W. F. Noble, Okotoks, Alta., \$9,900; S. Nolin et al., St. Bernard de Lacolle, Que., \$5,000; North American Buildings, Ltd., Winnipeg, Man., \$50,139.95; North American Lumber & Supply Co., Ltd., Winnipeg, Man., \$28,076.84; North Rustico Canning Co., North Rustico, P.E.I., \$5,451.17; North of Scotland Canadian Mortgage & General Investment Trust, Ltd., Winnipeg, Man., \$8,746.36; Township of North York, Willowdale, Ont., \$16,698.41; Northern Asbestos Products, Ltd., Calgary, Alta., \$30,326.52; Northern Electric Co., Ltd., Montreal, Que., \$5,665.86; Northern Hardware Co., Ltd., Edmonton, Alta., \$6,293.25; Northern Trusts Co., Winnipeg, Man., \$19,113.84; L. Northridge, Temple, State of Texas, U.S.A., \$10,400; J. Northey, Toronto, Ont., \$5,075; J. J. Norton, Holland Centre, Ont., \$5,755; N. Norton, Treherne, Man., \$6,250; H. W. Nosworthy, Islington, Ont., \$5,400; Bank of Nova Scotia, Halifax, N.S., \$36,274.71; The Nova Scotia Land Settlement Board, Truro, N.S., \$11,985.30; Nova Scotia Trust Co., Halifax, N.S., \$6,518.69; J. Novotny, Wetaskiwin, Alta., \$6,600; B. W. Nyen, Shumavon, Sask., \$6,000; R. Nyland, New Westminster, B.C., \$5,400.

W. J. Osborne, Melbourne, Que., \$5,000; H. C. O'Brien, Sault Ste. Marie, Ont., \$5,000; O'Donnell & Dulmage, Perth, Ont., \$9,500; Office du Crédit Agricole du Québec, Québec, Que., \$12,080.17; W. O'Flanagan, Humboldt, Sask., \$9,600; M. E. Ogle, Rosetown, Sask., \$5,600; M. Oksanen, St. Catharines, Ont., \$6,000; Olding & Olding, North Battleford, Sask., \$9,200; G. & L. Oldnall, Belle River, Ont., \$6,000; Oliver Corporation, Regina, Sask., \$159,453.26; J. Oliver, New Westminster, B.C., \$10,500; R. Oliver, Boksburg, Ont., \$6,000; J. O'Neill, Shubenacadie, N.S., \$5,316.50; N. O'Neill, Corunna, Ont., \$6,000; J. D. O'Neill, Phelpsston, Ont., \$7,500; Province of Ontario, Commissioner of Agricultural Loans, \$96,070.97; R. Orle, Granville Ferry, N.S., \$6,000; H. Orliffe, Toronto, Ont., \$5,500; P. C. Osland, Belleville, Ont., \$5,200; H. Osler et al., Winnipeg, Man., \$61,848.30; Otaco Ltd., Orillia, Ont., \$19,128.29; A. Onelles, St. Etienne de Beaumont, Que., \$5,265; J. Ouellet, St. David, Que., \$5,190; A. P. Owens, Ottawa, Ont., \$5,400; M. Owens, Springfield, Mass., U.S.A., \$6,000.

F. Page, Sutton, Que., \$6,000; H. W. Page, Shelburne, Ont., \$12,400; E. J. Pallett, Islington, Ont., \$5,400; F. Paquette et al., Ste. Sophie, Que., \$8,305; J. M. & C. Paradis, Amqui, Que., \$5,800; Parish & Fitzpatrick, Brockville, Ont., \$5,800; M. Park, Bentley, Alta., \$5,400; F. W. Parks, Union Lake, Sask., \$6,104; R. S. Parker, Aylesford, N.S., \$6,000; Parkinson & Harstone, London, Ont., \$17,300; G. & W. Parkinson, Toronto, Ont., \$5,500; O. B. Parkinson, Roland, Man., \$5,000; H. A. Parlee, Moncton, N.B., \$5,000; J. R. Parr, Middleton, N.S., \$7,835; L. R. Parrish, Woodville, N.S., \$5,500; N. V. Parsons, Timbuctoo, Sask., \$5,875; W. A. Parsham, Sarnia, Ont., \$5,200; C. C. Patching, Lethbridge, Alta., \$7,650; I. Patenaud, Montreal, Que., \$5,400; Patterson, Start & Marshall, Ingersoll, Ont., \$6,000; E. E. Patterson, Brantford, Ont., \$5,500; G. N. Patterson, Woodrow, Sask., \$6,000; M. Patterson, Southampton, N.B., \$5,800; M. M. & H. B. Patterson, Woodbridge, Ont., \$13,000; R. Patterson, Saanichton, B.C., \$5,300; G. Pattison, Colborne, Ont., \$6,000; M. Paschoff, Winnipeg, Man., \$5,800; L. G. Paxton, Cote St. Luc, Que., \$5,800; R. A. Payne, Milner, B.C., \$7,150; A. A. Peacock, St. Bernard de Lacolle, Que., \$9,200; H. M. Peacock, Toronto, Ont., \$6,000; Peat, McBride, Hickey & Green, Hamilton, Ont., \$5,400; R. M. Peek, Kippen, Ont., \$9,600; C. L. Pedersen, Regina, Sask., \$5,800; H. Pederson, Matsqui, B.C., \$6,000; G. L. Pedlar, Columbus, Ohio, U.S.A., \$11,500; J. F., L. & T. E. Pegz, Blenheim, Ont., \$14,000; P. H. Peine, New Hamburg, Ont., \$14,400; J. Pellier, St. Joseph, Que., \$6,000; R. E. Penelton, Creemore, Ont., \$5,500; F. N. Perkins, Masonville, Que., \$5,000; P. H. Peron, St. Blaise, Que., \$6,500; Perreault & Perreault Ltée, Montreal, Que., \$5,032.31; B. Perreault, Ste. Manie, Que., \$5,500; J. Perreault et al., Ste. Anne de la Pocatière, Que., \$6,000; W. Perreault et al., Ste. Foy, Que., \$5,000; H. Peron, St. Martin, Que., \$5,130; Peterson & Forster, St. Catharines, Ont., \$15,300; G. A. Peterson, Ponoka, Alta., \$5,611.70; J. A. Peterson, Saskatoon, Sask., \$8,000; L. E. Peterson, Drumbo, Ont., \$5,943; O. K. Peterson, Shellbrook, Sask., \$6,500; Pettit & Darby, Wilkand, Ont., \$7,500; T. Phillips, North Bay, Que., \$6,000; H. E. Phillips, Haliburton, Ont., \$6,000; J. E. Phillips, Moose Jaw, Sask., \$6,000; L. A. Phillips, New Westminster, B.C., \$6,000; R. Phillips, Lulu Island, B.C., \$5,982.60; P. Pier-L et al., Berthierville, Que., \$5,500; O. E. & O. W. Pickering, Beausville, Ont., \$5,020; I. H. Pidlhorodecki, Headingly, Man., \$6,000; T. H. Pigott, Moncton, N.B., \$6,000; M. G. & H. Pinar, Amherstburg, Ont., \$5,500; C. R. Pinecombe, St. Thomas, Ont., \$10,000; C. H. Pits, Clinton, B.C., \$17,250; S. C. Platus, Timmins, Ont., \$5,000; E. Plourde, St. Nazaire, Que., \$6,000; J. E. Poitras, Grand Falls, N.B., \$5,000; I. Pollock, Kowich, Ont., \$5,000; B. Pominville, Oka, Que., \$5,400; H. S. Pond, Marysville, N.B., \$5,400; W. Pope, Sures, Sask., \$8,000; E. B. Porteous, Windsor, N.S., \$9,000; F. S. Posnickoff, Saskatoon, Sask., \$6,300; F. J. Potter, Ramsey, Alta., \$6,000; W. H. Powell, Toronto, Ont., \$5,400; C. Powlett, Brooks, Alta., \$17,995; Pownall Estate, Montreal, Que., \$6,000; H. G. Piddie, Fernie, Ont., \$5,100; J. H. Prior, Southwold, Ont., \$5,000; R. P. Pritchard, Killarney, Man., \$6,000; G. O. Probst, Loughhead, Alta., \$5,000; H. Proulx, New Wiltshire, P.E.I., \$5,128; R. Proulx, Beche, Que., \$5,750; M. Proulx, Darlington, Man., \$5,000; Prudential Insurance Co. of Canada, Winnipeg, Man., \$26,683.26; F. Puck, Innisfree, Alta., \$6,490; H. B. Pugh, Prince Albert, Sask., \$6,000; Pumps & Softeners, Ltd., London, Ont., \$7,141.24; J. Pura, Brooklands, Man., \$5,500.

J. H. Quinlan, Prince Albert, Sask., \$5,500; F. H. Quirt, Sundridge, Ont., \$11,000.

D. Racine, Abord à Plouffe, Que., \$5,400; W. L. Rainford, Berwick, N.S., \$5,000; C. J. Ramsay et al., Hilltop, Man., \$8,000; V. H. Rampton, Dauphin, Man., \$8,400; B. A. Ramsay, London, Ont., \$13,700; L. J. Ramsay, Winnipeg, Man., \$5,599; W. R. Ramsay, New Liskard, Ont., \$7,000; J. & V. Ramsay, Vancouver, B.C., \$5,800; A. M. Rasmussen, Standard, Alta., \$6,010.30; A. E. Raymond, Woodstock, N.B., \$6,000; I. W. Reed, Barhead, Alta., \$5,000; W. Reed, Brantford, Ont., \$5,000; C. Reeves, Concord, Man., \$5,000; Reid & Robinson, Toronto, Ont., \$6,900; J. Reid, Perdue, Sask., \$6,200; K. K. Reid, New Westminster, B.C.,

SUPPLIERS RECEIVING \$5,000 OR OVER—Continued

Vote 475—Continued

\$5,000; R. J. Reid, Tisdale, Sask., \$6,582.51; W. J. Reid, London, Ont., \$5,060; G. H. Reilly, Kaleida, Man., \$7,780.55; H. W. Reimer, Lowe Farm, Man., \$5,500; Reliance Lumber Co., Winnipeg, Man., \$12,771.85; H. H. Rempel, New Hamburg, Ont., \$5,000; Renfrew Machinery Co. Ltd., Renfrew, Ont., \$5,346.30; F. Renner, White Rock, B.C., \$6,000; Revelstoke Sawmill Co., Ltd., Revelstoke, B.C., \$11,408.02; A. L. Reynolds, Fredericton, N.B., \$5,650; C. M. Reynolds, Vancouver, B.C., \$6,000; G. Ricard, Morinville, Alta., \$5,100; B. M. Richards et al., Naudville, Que., \$5,650; E. M. Richardson, Peterborough, Ont., \$5,000; H. Richardson, Westboro, Ont., \$5,400; J. M. Richardson, Hollyburn, B.C., \$5,500; M. E. Rickards, Stayner, Ont., \$5,700; C. E. Rideout, Hartland, N.B., \$6,000; C. Rieger, Scudder, Ont., \$5,000; W. A. Rigler, Grande Prairie, Alta., \$5,500; M. E. Riordon, Saint John, N.B., \$5,000; T. Rippon, Gibbons, Alta., \$8,668.81; J. Ritchie, Orangeville, Ont., \$6,500; M. Ritchie, Durham, Ont., \$8,000; M. Rittenhouse, Treherne, Man., \$7,600; L. & F. Ritvanen, Jordan, Ont., \$5,000; Riverside Seed Farms, Ltd., Grand Forks, B.C., \$5,000; E. Robert, Ste. Sabine, Que., \$5,000; H. H. Roberts, Canterbury, N.B., \$5,600; C. A. Robertson, Fillmore, Sask., \$5,000; F. & L. Robertson, Toronto, Ont., \$5,400; F. K. Robertson, Stroud, Ont., \$5,161; J. B. Robertson, Briar Ridge, B.C., \$5,686.90; L. Robichaud et al., Vaudreuil, Que., \$6,000; J. Robinson, Cabi, Sask., \$15,600; N. J. Robinson, Calgary, Alta., \$6,000; R. S. Robinson, New Westminster, B.C., \$8,215.47; P. Rocheleau, St. Basile le Grand, Que., \$5,800; R. Rodman, Lindsay, Ont., \$5,100; G. M. Rogers, Brockville, Ont., \$5,200; J. J. Rogers, Innisfail, Alta., \$5,893.80; W. L. Rogers, Moncton, N.B., \$6,000; H. O. Rollag, Lethbridge, Alta., \$6,000; F. Romans, St. Vital, Man., \$5,960.10; T. P. Rouan, Newcastle, N.B., \$6,000; E. C. Rose, Sherbrooke, Que., \$6,000; J. Ross, Hazelridge, Man., \$6,280; N. Ross, Highland Creek, Ont., \$6,900; S. Ross, Eburne, B.C., \$6,000; G. F. Roth, Swift Current, Sask., \$6,745; P. E. K. Rowbottom, Royal Oak, B.C., \$5,100; F. W. Rowson, Edmonton, Alta., \$6,870.56; R. Roy et al., St. Henri de Levis, Que., \$5,165; Royal Bank of Canada, Montreal, Que., \$174,706.07; Royal Trust Co., Montreal, Que., \$9,774.53; J. Russell, Craigvale, Ont., \$6,900; M. E. Rutledge, Fredericton, N.B., \$6,000.

Corporation of the District of Saanich, Saanich, B.C., \$11,622.99; I. Sabourin, St. Jean Baptiste, Man., \$5,775; W. R. Sadler, Peterborough, Ont., \$6,930; J. Saint, Dubuc, Sask., \$5,600; J. St. Amour et al., Crabtree Mills, Que., \$6,000; M. St. Amour, Maniwaki, Que., \$6,000; P. E. St. Arnaud et al., Three Rivers, Que., \$5,400; D. St. Germain et al., St. Jerome, Que., \$6,300; C. E. Ste. Marie et al., St. Hubert, Que., \$5,800; Rural Municipality of St. Vital, Man., \$11,259.93; Salt Spring Lands, Ltd., Salt Spring Island, B.C., \$5,250; C. M. Sanders, Portage la Prairie, Man., \$5,945.47; Province of Saskatchewan, Farm Loan Board, \$7,933.08, Treasury Department, Farm Loans Branch, \$8,872.04; J. Sauvageau et al., Pont de Quebec, Que., \$5,000; E. Sauve, Moose Creek, Ont., \$5,400; T. Sauve, Riviere Beaudette, Que., \$5,500; L. M. Savage, Galt, Ont., \$7,150; W. Schimke, Torrington, Alta., \$7,000; H. V. & G. Schneider, Kitchener, Ont., \$6,000; Schoedie Construction Company, St. Stephen, N.B., \$11,500; H. Schultz, Northside, Sask., \$10,670; L. S. & L. J. Schultz, Woodstock, Ont., \$6,000; M. Schuman, Toronto, Ont., \$6,000; M. Score, Auburn, Wash., U.S.A., \$5,400; A. Scott, Blyth, Ont., \$5,000; C. M. Scott, Li-towel, Ont., \$18,550; G. S. Scott, Glen Leslie, Alta., \$5,500; J. & A. L. Scott, Brantford, Ont., \$5,000; J. N. Scott, Wallaceburg, Ont., \$25,000; S. Scott, Chatham, N.B., \$5,500; W. J. Scott, Creston, B.C., \$14,990; E. Seabrook, Lloydminster, Sask., \$6,000; Security Lumber Co. Ltd., Moose Jaw, Sask., \$18,332.92; G. H. Sedger, Vancouver, B.C., \$8,475; F. Seeley, Maxwell, Ont., \$3,800; T. N. Sefton, Dubuc, Sask., \$5,600; A. Seguin, St. Cleot, Que., \$6,590; J. Seidel, Meadow Lake, Sask., \$6,896.34; C. Seitz, Duchess, Alta., \$9,000; R. Senft, Winnipeg, Man., \$9,932.50; J. & S. Seppala, Lockport, Ont., \$5,000; S. L. Shackleton, Belmont, Ont., \$6,350; C. M. Shadbolt, Toronto, Ont., \$5,000; L. & E. Shakell, Barrie, Ont., \$8,000; S. J. Shakes, Thornbury, Ont., \$5,000; G. H. Shannon, Kitchener, Ont., \$5,250; R. G. Sharpe, Sackville, N.B., \$5,700; R. S. & R. M. Shatto, Calgary, Alta., \$6,000; G. V. P. Shaver, Hamilton, Ont., \$6,000; M. A. Shaver (Est.) Cooksville, Ont., \$6,500; N. C. Shaver, Okawa, Ont., \$5,000; A. F. Shaw, Sharon, Ont., \$9,000; D. M. Shaw, Ridgeway, Ont., \$6,000; P. E. Shaw, Calgary, Alta., \$5,250; J. Shaw, Islay, Alta., \$5,000; W. C. Shaw, Westlock, Alta., \$6,000; H. C. Sheasby, Lham, Sask., \$6,000; H. A. Shepard, Medicine Hat, Alta., \$9,092; E. B. Sherman, Vancouver, B.C., \$6,000; G. Sherry, Huntingdon, Que., \$6,660; H. Shier, Shannville, Ont., \$7,619; N. M. B. Shiel, Dauphin, Man., \$5,000; W. L. Shields, Cardston, Alta., \$6,302.50; A. H. Shiel, Wingham, Ont., \$7,700; R. N. Shier, Kirkton, Ont., \$6,000; J. Shillington, Harrowsmith, Ont., \$5,000; P. S. Shillington, Benbow, Ont., \$13,800; M. E. Shipway, Cayuga, Ont., \$6,100; J. J. Shock, Thelma, Alta., \$8,498; G. W. Shoudier, Chatsworth, Ont., \$5,000; B. A. Shooker, Winnipeg, Man., \$5,034.66; J. A. Sibley, Woodstock, N.B., \$5,168; W. & A. Silvio, Northampton, Ont., \$6,000; S. & J. Simcoe, Lakeview, Ont., \$5,925; Robert Simpson Co., Ltd., Toronto, Ont., \$12,418.71; W. Simpson, Bjorkdale, Sask., \$5,000; B. A. Sims, Toronto, Ont., \$6,000; W. J. Simlar, Wexham, Ont., \$6,000; A. M. Slater et al., Baldwin, Man., \$5,625; S. B. Slater, Inkerman, Ont., \$6,000; A. Sloan, Regina, Ont., \$5,650; R. F. Smart, Paynton, Sask., \$5,494.20; W. Smart, Wiwa Hill, Sask., \$5,000; Smith, Ross, Gies & Cartwright, Toronto, Ont., \$7,990; A. B. Smith, Kingsville, Ont., \$6,000; A. E. Smith, Saint John, N.B., \$5,000; A. R. Smith, Unity, Sask., \$13,350; C. G. Smith, New Westminster, B.C., \$6,000; D. E. Smith, Oshawa, Man., \$5,877.86; E. Smith, Nelson, B.C., \$5,518.35; E. Smith, Arthurville, N.B., \$5,500; E. A. Smith, St. Thomas, Ont., \$5,200; E. A. Smith, Toronto, Ont., \$5,350; E. D. Smith & Sons, Winona, Ont., \$5,400; E. D. Smith, St. Thomas, Ont., \$6,020; E. E. Smith, Thamesford, Ont., \$5,000; G. Smith, Fairville, N.B., \$6,000; G. F. Smith, Napanee, Ont., \$12,000; G. F. Smith et al., Napanee, Ont., \$5,000; O. S. Smith, Montreal, Que., \$10,000; R. D. Smith, St. Thomas, Ont., \$5,000; T. H. Smith, Welland, Ont., \$6,045; C. S. Smagard, Kinsella, Alta., \$5,000; H. B. Smith, Ononook, Ont., \$9,000; E. H. Snyder, Toronto, Ont., \$5,750; W. D. Soles, Kinsella, Que., \$8,285; E. Sommerfeld, Eburne, B.C., \$5,000; Southern Okanagan Land Project, Oliver, B.C., \$24,444.00; Sovereign Life Assurance Co. Ltd., Winnipeg, Man., \$5,209.77; P. E. Sparks, Beverly, Sask.,

SUPPLIERS RECEIVING \$5,000 OR OVER—Continued

Vote 475—Continued

\$5,500; E. C. Sparrow, R.R. 2, Mono Road, Ont., \$5,224; A. C. & R. L. Spence, Dodsland, Sask., \$6,000; J. C. Spence, Gananoque, Ont., \$5,300; J. H. Spence, Dodsland, Sask., \$6,000; N. W. Spinks, Courtenay, B.C., \$10,582.16; L. Spinney, Kingston, N.S., \$10,175; Spencers & Co., Toronto, Ont., \$5,400; C. O. Spence, Oshawa, Ont., \$6,000; R. H. Squire, Vancouver, B.C., \$5,900; F. Stade, Hatcherly, Ont., \$5,200; R. F. Stade, Zurich, Ont., \$5,000; A. V. Stagg, Regina, Sask., \$6,719.17; J. Standish, Midnapore, Alta., \$13,519.88; W. A. Stanley, Cloverdale, B.C., \$5,610; Start & Aiken, Tara, Ont., \$12,500; Stearns Trading Co., Hutchinson, Minn., U.S.A., \$6,000; Steel Co. of Canada, Ltd., Hamilton, Ont., \$7,194.89; R. D. Steele, Charlham, Ont., \$5,000; N. Steen, Vancouver, B.C., \$8,000; C. Steeves, Elgin, N.B., \$5,660; M. Steeves, Moncton, N.B., \$5,195.47; Stephens & McCombs, Hamilton, Ont., \$11,350; Stewart & Stewart, Barrie, Ont., \$10,000; E. & B. Stewart, Edmonton, Alta., \$5,250; F. Stewart, Dodsland, Sask., \$8,000; F. A. Stewart, St. Catharines, Ont., \$7,000; J. R. & A. Stewart, Calgary, Alta., \$5,200; P. C. Stewart, Blueberry Creek, B.C., \$5,700; T. B. Stewart, Vancouver, B.C., \$6,840; L. & L. Stelinovic, Windsor, Ont., \$6,000; H. I. Stillborn, Yorkton, Sask., \$6,400; E. B. Stirling, Ridgeway, Ont., \$7,000; M. L. Stockdale, Winnipeg, Man., \$5,866.68; R. & J. Stockwell, Cowansville, Que., \$6,000; J. Stollberg, Steveston, B.C., \$5,300; R. L. Stone, Islay, Alta., \$5,700; W. Stone, Exeter, Ont., \$6,000; J. A. Stonehouse, Lachine, Que., \$5,400; M. R. Stonehouse, Belgrave, Ont., \$5,200; L. A. Stout, Winnipeg, Man., \$6,452.50; J. Strachan, Huxley, Alta., \$6,000; E. Strand, Lac du Bonnet, Man., \$5,000; M. B. Straghan, Auburn, Ont., \$7,800; W. L. Street, Stettler, Alta., \$9,250; J. M. Streight, Burnaby, B.C., \$21,702.38; W. R. Strike, Bowmanville, Ont., \$14,600; H. Strong, Woodstock, N.B., \$6,070; M. E. Sultz et al., Moncton, N.B., \$5,100; J. W. Stutt, Vendura, Sask., \$5,500; W. Suhring, Stratford, Ont., \$5,500; C. A. Sullivan, Bapaume, Sask., \$7,800; D. B. Summers, Sudbury, Ont., \$5,750; Sumner Co., Ltd., Moncton, N.B., \$3,119.51; Sun Life Assurance Co., Montreal, Que., \$14,368.78; F. Suska et al., Freeman, Ont., \$5,300; A. Sutherland, Lakeland, Man., \$9,500; R. B. Sutherland, Brookville, N.B., \$5,000; W. Sutta, Poudre Butte, Alta., \$6,000; C. Sutor, Mossbank, Sask., \$6,000; I. G. Sutton, Roland, Man., \$5,000; E. M. Sweet, Cooksville, Ont., \$7,000; Swift & Norton, London, Ont., \$6,000; D. Switzer, Fisher Branch, Man., \$5,200; J. & M. Szezesiak, St. Boniface, Man., \$5,850.86.

H. L. Taggart, Olds, Alta., \$6,000; E. L. Tait, Victoria, B.C., \$26,527; R. E. Talbot, St. Mary's, Ont., \$8,800; H. Tanney, Algonquin, Ont., \$5,700; Taylor, Jamieson & Knox, Sarnia, Ont., \$9,000; G. Taylor, Scarborough Bluffs, Ont., \$5,000; H. P. Taylor, Dinsmore, Sask., \$7,198; W. H. Taylor, Headingly, Man., \$6,800; T. A. Tebay, Prince, Sask., \$5,205; W. Telauski, New Sarepta, Alta., \$5,200; S. Templeton, Kemptville, Ont., \$5,150; A. C. Tennyson, Adanac, Sask., \$6,000; N. Teskey, Onllia, Ont., \$6,900; G. L. Tetreault, Waterloo, Que., \$5,000; K. Tett, Hilton, Ont., \$5,000; W. H. Thistle, St. Pauls, Ont., \$5,600; J. Thom, Charleswood, Man., \$5,899; L. M. Thomas, New Westminster, B.C., \$5,500; C. F. Thompson, Neepawa, Man., \$11,256.56; D. Thompson, Morden, Man., \$5,282.56; H. D. Thompson, Arkona, Ont., \$5,700; J. F. Thompson, Oak Ridge, Ont., \$5,000; L. Thompson, Rupert, Que., \$6,250; N. Thompson, Bolton, Ont., \$5,000; P. Thompson, Bulyea, Sask., \$5,250; R. Thompson, Nakama, Alta., \$5,000; T. C. Thompson, Brighton, Ont., \$8,300; T. H. Thompson, Oil Springs, Ont., \$5,500; T. W. Thompson et al., Arundel, Que., \$5,000; J. Thomson, Greenwich, N.S., \$6,000; N. G. Thomson, Exeter, Ont., \$6,000; W. C. Thomson, Powell River, B.C., \$5,400; J. Thorn, Peterborough, Ont., \$6,000; H. A. Thyssen, Saskatoon, Sask., \$5,992.50; R. S. Timmis, King, Ont., \$5,500; H. A. Tingley, Moncton, N.B., \$5,500; J. Tissington, Grande Prairie, Alta., \$7,000; J. A. Todd, Westboro, Ont., \$5,691.35; M. Tomiak, Abord à Plouffe, Que., \$6,000; W. R. Tomlinson, Port Elgin, Ont., \$7,700; Toose & Muir, Toronto, Ont., \$5,200; N. M. Toppe, Sedgewick, Alta., \$5,992.76; Bank of Toronto, \$18,649.62; Toronto General Trusts Corporation, Toronto, Ont., \$98,196.94; G. Totten Jr., Embro, Ont., \$6,000; A. Touchette, East Templeton, Que., \$6,200; T. & L. Townsend, Birtle, Man., \$5,500; Tracy & Tracy, Eston, Sask., \$7,850; Trainor & O'Donnell, Charlottetown, P.E.I., \$6,900; Trapnell, Fleming & Harris, St. Catharines, Ont., \$16,658.75; S. P. Treanor, Meadowvale, Ont., \$8,600; Treleaven & Treleaven, Hamilton, Ont., \$7,550; Trepanier & Hagey, Brantford, Ont., \$5,400; A. Trepanier, Cap-de-la-Madeleine, Que., \$5,000; R. Trepanier, Ste. Dorothée, Que., \$6,200; W. Tripp, Elmvalle, Ont., \$5,110; H. R. Trotter, Port Arthur, Ont., \$5,000; L. Trotter, Fort William, Ont., \$6,000; The Trust & Loan Co. of Canada, Montreal, Que., \$31,123.16; The Trusts & Guarantee Co., Ltd., Winnipeg, Man., \$14,212.34; J. & L. Truttman, Eburne, B.C., \$5,350; H. L. Tufts, Winnipeg, Man., \$8,608.20; C. Turcotte, Rimouski, Que., \$8,465; P. Turcotte, Lennoxville, Que., \$5,400; H. J. Turner, Grande Prairie, Alta., \$6,987.50; W. A. E. Turner, Wiseton, Sask., \$6,400; G. C. Tyler, Rosemere, Que., \$5,000; Tyler & Sproule, Toronto, Ont., \$6,000; A. G. Tyrie, Sarnia, Ont., \$5,700.

L. F. Ullett, Woodroffe, Ont., \$8,500; J. C. Ulmer, Neudorf, Sask., \$6,600; J. L. Ulmer, Spruce Grove, Alta., \$5,000; J. S. & C. Ulmer, Vancouver, B.C., \$5,488; United Irrigation District, Glenwoodville, Alta., \$8,660.70; Unity & District Savings & Credit Union, Ltd., Unity, Sask., \$5,140.85; Universal Motors, Creston, B.C., \$7,086.72; T. F. & K. Urbanski, Winnipeg, Man., \$5,453.73.

S. R. Vallance, Calgary, Alta., \$5,100; Valley Lumber Yards Ltd., New Westminster, B.C., \$9,610.90; J. L. V. Valliere, St. Catharines, Ont., \$6,200; Van Blaricom, Hamilton & Williams, Tisdale, Sask., \$27,394.27; H. M. Vance, Hamilton, Ont., \$8,600; Vancouver Sash & Door Co., Ltd., Vancouver, B.C., \$5,361.38; M. Van Hull, St. Vital, Man., \$5,600; E. E. Van Meter et al., Regina, Sask., \$12,000; W. R. Van Natter, Elk Point, Alta., \$8,000; B. Veillette, Amos, Que., \$6,000; D. J. & W. C. Venne-Mirault, Montreal, Que., \$5,800; C. Verhelst, Forbes, Ont., \$5,600; J. Verhelst, Radville, Sask., \$6,000; E. Vermette, Sanctuary, Sask., \$6,000; Corporation of City of Vernon, Vernon, B.C., \$8,917.33; Vialoux Electric Co., Varsity View, Man., \$5,146.60; Victoria Trust & Savings Co., Lindsay, Ont., \$7,050; L. Villeneuve, Connaught Gardens, Que., \$5,500; V. E. Virgin, Leslie, Sask., \$6,000; J. Vokes, Petrolia, Ont., \$5,400; S. Vuorelehn, Raymond, Alta., \$6,000.

SUPPLIERS RECEIVING \$5,000 OR OVER—*Concluded*Vote 475—*Concluded*

T. A. Waddell, Newdale, Man., \$8,599; R. Wakefield, Victoria, B.C., \$6,000; C. R. Walford, Toronto, Ont., \$5,964; A. & V. Walker, Simcoe, Ont., \$5,000; C. C. Walker, Quill Lake, Sask., \$6,600; L. P. I. Walker, Grimsby, Ont., \$5,000; E. B. Wallace et al., Montreal, Que., \$6,000; L. W. Wallace, Estevan, Sask., \$11,608.94; W. L. Wallace, Toronto, Ont., \$6,800; W. R. Wallace, Hull, Que., \$5,399; C. E. S. Walls, St. James, Man., \$8,000; J. Wamsley, Picton, Ont., \$5,000; G. T. Walsh, Toronto, Ont., \$8,000; W. Warawa, Mundare, Alta., \$6,700; C. Ward et al., London, Ont., \$8,000; W. J. & L. Ward, Eburne, B.C., \$6,000; N. N. Wardlaw, Orangeville, Ont., \$6,500; M. Wardrop, Turners, Ont., \$5,500; A. T. Warnock, Dauphin, Man., \$8,000; W. C. M. Warren, Virden, Man., \$5,000; A. D. C. Washington, Princeton, B.C., \$18,000; E. J. Washington, Winnipeg, Man., \$6,000; Waterloo Trust & Savings Co., Waterloo, Ont., \$5,027.97; R. J. Waterous, Brantford, Ont., \$5,400; M. E. Waters, Peterborough, Ont., \$7,500; R. E. Waters, Dartford, Ont., \$5,615; S. C. Watson, Castlegar, B.C., \$7,600; J. Watt, Fredericton, N.B., \$5,500; M. Watt, Pelee Island, Ont., \$7,200; D. J. Watters, MacGregor, Man., \$6,000; A. Watts, Capilano, B.C., \$5,500; D. E. F. Watts et al., St. Eustache, Que., \$5,400; J. Watts, Hampshire, P.E.I., \$8,100; Wawanesa Mutual Insurance Co., Winnipeg, Man., \$9,699.92; G. Weatherston, Dundas, Ont., \$5,400; H. J. Weaver, Sydney, N.S., \$5,700; W. Webber, Burks Falls, Ont., \$5,299; Weber Hardware Co. Ltd., Kitchener, Ont., \$8,515.21; L. Weber, Yellow Grass, Sask., \$8,400; A. Webster, Charlottetown, P.E.I., \$5,050; H. E. Webster, Imperial, Sask., \$5,914.54; E. C. Weddell, Mission, B.C., \$8,112; M. M. Wegeant, Toronto, Ont., \$5,400; A. M. Weicker, Tavistock, Ont., \$6,000; B. Weinberg, Toronto, Ont., \$6,300; P. Weisgarber, Kildere, Sask., \$7,112.99; E. M. Weiss, Champion, Alta., \$6,034.50; Weldon Breuls & Arnold, Toronto, Ont., \$5,950; Weldon & Lacey, Lindsay, Ont., \$7,600; Welland Securities, Ltd., Niagara Falls, Ont., \$5,000; C. W. Wells, Palmerston, Ont., \$7,050; D. P. Welstead, Oakville, Ont., \$5,400; N. W. Welwood, Domine, Sask., \$6,000; L. Werry, Lindsay, Ont., \$8,000; W. Wert, Brownsburg, Que., \$5,500; West Lumber and Supply Co., Kinistino, Sask., \$9,999.54; R. A. D. West et al., Castlegar, B.C., \$5,626.06; S. West et al., Victoria B.C., \$5,250; Western Homes, Ltd., Winnipeg, Man., \$7,847.76; Western Supplies, Ltd., Edmonton, Alta., \$16,385.27; Western Trust Co., Winnipeg, Man., \$25,003.61; F. S. Wettlauffer, Toronto, Ont., \$6,000; Weyburn Security Co. Ltd., Weyburn, Sask., \$14,400; A. E. Whatley, Saskatoon, Sask., \$8,000; K. A. Wheaton, Moncton, N.B., \$5,800; E. T. White, Baileboro, Ont., \$7,300; E. R. & I. M. White, Riverside, Ont., \$5,000; G. White & Sons Co. Ltd., London, Ont., \$13,146.01; J. K. White, Perth, Ont., \$6,000; N. White & Sons, Kingston, Ont., \$6,448.72; N. W. White, Eburne, B.C., \$5,958; J. O. Whiteside, Alliston, Ont., \$5,100; Whittaker & McIlree, Victoria, B.C., \$17,150; E. M. Whittall, Essex, Ont., \$5,000; J. H. Whittome & Co. Ltd., Victoria, B.C., \$7,450; W. & E. Wiberg, Vancouver, B.C., \$5,250; G. D. Wightman, Kincardine, Ont., \$5,200; F. J. Wilkinson, Clive, Alta., \$5,970; A. Williams, Beeton, Ont., \$6,250; R. H. Williams, Havelock, Ont., \$5,000; E. G. Williamson, Burlington, Ont., \$9,500; W. G. Williamson, Shand Creek, Sask., \$5,717.49; A. & S. Willmott, Uxbridge, Ont., \$5,122; E. M. Willis, Victoria, B.C., \$6,000; N. Willman, Edmonton, Alta., \$5,100; C. B. & V. V. Willson, Canwood, Sask., \$5,000; Wilson & King, Prince George, B.C., \$6,500; Wilson & Wilson, Fergus, Ont., \$16,200; D. Wilson, Danville, Que., \$5,500; E. Wilson, Bear Creek, Sask., \$5,200; E. P. Wilson, Fleming, Sask., \$5,400; F. Wilson, Chilliwack, B.C., \$9,057.04; G. P. Wilson, Langruth, Man., \$5,000; J. A. Wilson, Morse, Sask., \$6,000; J. B. Wilson, Waterville, N.S., \$6,000; R. Wilson, Boissevain, Man., \$5,000; S. Wilson, Moncton, N.B., \$6,000; S. Wilson et al., Lachute, Que., \$5,750; Winnipeg Electric Co., Winnipeg, Man., \$6,476.75; Winnipeg Paint & Glass Co. Ltd., Winnipeg, Man., \$11,441.36; R. W. Winslow, North Battleford, Sask., \$10,606.95; Winter & Brimage, Simcoe, Ont., \$5,250; A. de B. Winter, Calgary, Alta., \$5,600; M. Wise, Toronto, Ont., \$5,000; J. Wohl, Holden, Alta., \$5,200; Wolfe & Co. Ltd., Edmonton, Alta., \$5,389; A. & O. G. Wolfenden, Brisco, B.C., \$9,400; M. & S. Wolos, Windsor, Ont., \$5,600; Wood, Buchanan & Campbell, Edmonton, Alta., \$6,400; J. E. Wood, Baileboro, Ont., \$5,000; N. R. Wood, Bulwer, Que., \$6,000; T. E. Wood, Readlyn, Sask., \$6,000; T. W. Wood, Cordova, Man., \$13,700; W. A. Wood, Rockwood, Ont., \$9,500; Woods Trucking Co., Ltd., Weston, Ont., \$12,673.19; T. Woods, Gulph, Ont., \$8,000; Woodward Stores Ltd., Vancouver, B.C., \$11,154.27; C. R. Woolard, Star City, Sask., \$18,500; Wosk's Ltd., Vancouver, B.C., \$5,231.45; T. Wozny, Opal, Alta., \$6,000; Wragge & Hamilton, Balfour, B.C., \$6,146.07; Wray, Russell & Beek, Toronto, Ont., \$5,400; J. H. Wright, Ninette, Man., \$6,800; Wright's Ltd., New Westminster, B.C., \$5,397.93; J. T. Wrinn, Vinton, Que., \$6,000; J. B. Wylie, Crossfield, Alta., \$5,370.92; S. & E. Wytton, Newdale, Man., \$12,800.

F. F. Yeo, Summerside, P.E.I., \$6,000; K. H. Yorke, Belleville, Ont., \$6,000; A. Young, Saskatchewan, Sask., \$6,000; M. E. Young, St. Stephen, N.B., \$5,500; W. B. Young, St. Mary's, Ont., \$5,385.92.

A. J. Zanger, Logansport, Indiana, U.S.A., \$5,700; P. & M. Zeleny, Fort Frances, Ont., \$5,500; H. & G. Zondervan, Moosomin, Sask., \$5,200; J. Zuccolo, Cochrane, Alta., \$9,068.80.

PUBLIC ACCOUNTS

Part III

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE DOMINION OF CANADA TO MARCH 31, 1947

See Appendix		Original Amount of Grant, Contribution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstanding in Public Accounts as at March 31, 1947	Guarantees Outstanding as at March 31, 1947
	CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDECESSOR COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—					
	Land Grants (Number of acres).....	5,728,192				
A	Cash Contributions—					
B	Cash Subsidies.....	\$ 44,179,077 92		\$ 44,179,077 92		
C	Capital and Construction Expenditures.....	377,615,604 09			\$ 377,615,604 09	
D	Deficits and Operating Expenditures.....	498,454,289 15		498,454,289 15		
	Totals.....	\$ 920,248,971 16		\$ 542,633,367 07	\$ 377,615,604 09	
	Loans and Advances—					
E	Loans for Capital Expenditures and Deficits.....	\$ 733,592,151 86	\$ 89,731,593 60		\$ 380,409,094 43	
F	Loans for Betterment and Repairs to Railway Equipment.....	1,183,592 65	1,183,592 65			
G	Railway Equipment purchased and sold to Railway under a Hire-purchase agreement.....	91,872,555 87	47,567,676 29		44,304,879 58	
H	Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	1,391,398,526 60	773,457,647 91		617,930,878 69	
	Totals.....	\$ 2,218,036,826 98	\$ 911,940,510 45	\$ 263,456,953 83	\$1,042,639,362 70	
I	Stock Purchased.....	(a) \$10,000,000 00			(b) \$18,000,000 00	
J	Guarantees—					
K	Loans Guaranteed as to Principal and Interest by Dominion Government.....	\$ 1,314,315,436 55	\$ 786,000,347 45			\$ 528,505,889 10
	Loans Guaranteed as to Interest only by Dominion Government.....	216,207,141 67	204,297,087 95			\$ 6,909,453 72
	Totals.....	\$ 1,530,522,578 22	\$ 990,307,235 40			\$ 535,415,342 82
L	Sundry Assistance.....	\$ 58,358,242 77		\$ 41,404,522 53	\$ 16,893,720 19	
	CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COM- PRISED IN THAT SYSTEM—					
A	Land Grants (number of acres).....	32,848,477				
B	Cash Contributions—					
C	Cash Subsidies.....	\$ 24,175,157 91		\$ 24,175,157 91		
D	Capital and Construction Expenditures.....	63,452,118 34			\$ 63,452,118 34	
	Operating Expenditures.....	—98,510 13		—98,510 13		
	Totals.....	\$ 87,529,366 12		\$ 24,077,247 78	\$ 63,452,118 34	

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE DOMINION OF CANADA TO MARCH 31, 1947—Continued

See Appendix	—	Original Amount of Grant, Contribution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstanding in Public Accounts as at March 31, 1947	Guarantees Outstanding as at March 31, 1947
	<i>Loans and Advances—</i>					
E	Loans for Capital Expenditures and to Assure Dividends during construction.....	\$ 29,465,512 00	(c) \$29,031,612 00			
F	Loans for Betterment of and Repairs to Railway Equipment.....	1,270,000 00	1,270,000 00		\$ 453,900 00	
G	Railway Equipment purchased and sold to Railway under a Hire-purchase agreement.....	15,681,489 64	15,681,489 64			
H	Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	8,501,922 71	7,054,700 00		1,447,222 71	
	Totals.....	\$ 54,918,924 35	\$ 53,037,801 64		\$ 1,881,122 71	
J	<i>Guarantees—</i>					
	Loans Guaranteed as to Principal and Interest by Dominion Government.....	\$ 75,000,000 00	\$ 75,000,000 00			
L	<i>Sundry Assistance.</i>	\$ 2,383,042 81		\$ 2,383,042 81		
	<i>OTHER RAILWAYS—</i>					
	<i>Cash Contributions—</i>					
B	Cash Subsidies.....	\$ 7,760,385 26		\$ 7,760,385 26		
C	Capital and Construction Expenditures.....	53,633,337 37			\$ 53,633,337 37	
D	Deficits and Operating Expenditures.....	3,853,010 45		3,853,010 45		
	Totals.....	\$ 65,246,733 08		\$ 11,613,395 71	\$ 53,633,337 37	

M This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Dominion. The interest, however, was never taken into the accounts of the Dominion, but interest amounting to \$590,832,597.67 was shown on the books of the Railway. The total amount of interest calculated up to December 31, 1936 was \$574,781,637.01. Any claim the Dominion may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

(a) Amount paid by Dominion in acquiring 600,000 shares of the capital stock of the Canadian Northern Railway Company.

(b) Initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company. (See detailed explanation in Appendix D).

(c) Of this amount \$7,380,912 was not used for capital expenditures but represented the balance due by the Company under agreement made in 1883 for the creation of a fund to be held by the Government to guarantee a dividend of 3 per cent per annum for ten years on the Company's outstanding stock in an endeavour to assist in financing the operation through the sale of additional stock. The amount so deposited with the Government was, at all times, more than sufficient to meet the payments which, under the agreement, the Government undertook to make. The obligation of the Company was fully discharged in 1886, some years in advance of its due date. (See Note E to Appendix E, Page 29).

APPENDIX A

LAND GRANTS

	Authority	Number of Acres
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>		
Canadian Northern Railway Company.....	Chapter 4, 1889 Chapter 4, 1890	3,422,528
Manitoba and Southeastern Railway Company.....	Chapter 4, 1890	680,320
Qu'Appelle, Long Lake and Saskatchewan Railway Company.....	Chapter 60, 1885 Chapter 23, 1887	(a) 1,625,344
		5,728,192
<i>Canadian Pacific Railway Company and Other Companies now comprised in that System—</i>		
Alberta Railway and Irrigation Company.....	Chapter 74, 1884 Chapter 60, 1885 Chapter 22, 1887 Chapter 4, 1889 Chapter 3, 1890	1,101,712
Calgary and Edmonton Railway Company.....	Chapter 4, 1890	1,820,685
Canadian Pacific Railway Company.....	Chapter 1, 1881	(b) 25,000,000
Canadian Pacific Railway Company—Souris Branch.....	Chapter 4, 1890 Chapter 10, 1891	1,408,704
Canadian Pacific Railway Company—Pipestone Branch.....	Chapter 6, 1894	200,320
Great Northwest Central Railway Company.....	Chapter 11, 1886	320,000
Manitoba and Northwestern Railway Company.....	Chapter 60, 1885 Chapter 11, 1886	1,501,376
Manitoba and Southwestern Colonization Railway.....	Chapter 60, 1885 Chapter 10, 1891	1,396,800
Saskatchewan and Western Railway Company.....	Chapter 6, 1894	98,880
		32,848,477
Grand Total.....		(c) 38,576,669

(a) Land disposed of by original owners of Q.L.L. & S. Ry. before acquisition by Canadian Northern Interests.

(b) 6,793,014 acres of this grant were relinquished by the Canadian Pacific Railway Company in partial payment of a loan received from the Dominion Government. The land was valued at \$1.50 per acre and amounted to \$10,189,521.33. (See Appendix E).

(c) Excludes grants for right-of-way, station grounds and townsite purposes amounting to 97,988 acres.

APPENDIX B

CASH SUBSIDIES

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>				
Atlantic and Lake Superior Railway.....	Chap. 7, 1901	{ 1901-02 1902-03 1903-04 1904-05 1914-15 1923-24	{ 14,800 00 52,353 98 37,000 00 42,336 86 18,449 17 —1,521 82	163,418 19
Atlantic, Quebec and Western Railway.....	{ Chap. 57, 1903 Chap. 51, 1910	{ 1907-08 1908-09 1909-10 1910-11 1911-12 1912-13	{ 64,000 00 92,672 00 208,896 00 31,334 40 91,279 60 414,618 00	902,800 00
Baie des Chaleurs Railway, Quebec.....	{ Chap. 25, 1883 Chap. 8, 1884 Chap. 3, 1889	{ 1886-87 1887-88 1888-89 1889-90 1893-94	{ 250,000 00 50,300 00 75,200 00 148,675 00 95,825 00	620,000 00
Bay of Quinte Railway.....	{ Chap. 7, 1889 Chap. 43, 1906	{ 1902-03 1903-04 1906-07	{ 19,200 00 49,920 00 72,602 45	141,722 45
Beauharnois Junction Railway.....	{ Chap. 24, 1887 Chap. 2, 1893	{ 1888-89 1889-90 1895-96	{ 54,650 00 4,250 00 3,500 00	62,400 00
Belleville and North Hastings Railway.....	{ Chap. 59, 1885 Chap. 10, 1886	{ 1888-89	{ 21,888 00	21,888 00
Brockville, Westport and Sault Ste. Marie Railway.....	{ Chap. 59, 1885 Chap. 8, 1891 Chap. 4, 1894 Chap. 43, 1906	{ 1888-89 1890-91 1891-92 1906-07	{ 45,000 00 47,400 00 12,800 00 35,600 00	140,800 00
Buctouche and Moncton Railway.....	{ Chap. 10, 1886 Chap. 24, 1887 Chap. 5, 1892	{ 1886-87 1887-88 1889-90 1890-91 1893-94	{ 40,480 00 20,573 57 4,366 00 1,600 43 34,580 00	101,600 00
Canada Atlantic Railway.....	{ Chap. 59, 1885 Chap. 10, 1886 Chap. 24, 1887	{ 1885-86 1886-87 1888-89 1889-90 1890-91	{ 48,480 00 44,384 00 9,491 20 149,812 00 30,188 00	282,355 20
Canada Eastern Railway—formerly Northern and Western Railway, N.B., including Chatham Branch Railway....	{ Chap. 25, 1883 Chap. 8, 1884 Chap. 59, 1885 Chap. 10, 1886 Chap. 4, 1894 Chap. 7, 1899	{ 1885-86 1886-87 1887-88 1888-89 1889-90 1891-92 1894-95 1899-1900	{ 128,000 00 18,200 00 159,400 00 6,300 00 100 00 24,439 84 30,400 00 8,000 00	374,839 84

APPENDIX B—Continued

CASH SUBSIDIES—Continued

—	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
Canadian National Railway System, etc.—Con.						
		1884-85	25,088	00		
		1889-90	20,000	00		
	Chap. 8, 1884	1890-91	9,500	00		
	Chap. 8, 1891	1891-92	24,100	00		
	Chap. 2, 1893	1894-95	32,000	00		
Canadian Northern Quebec Railway—formerly Great Northern Railway, Quebec.....	Chap. 4, 1894	1895-96	32,000	00		
	Chap. 4, 1897	1898-99	32,000	00		
	Chap. 8, 1900	1900-01	345,323	11		
	Chap. 34, 1904	1902-03	37,777	20		
	Chap. 40, 1907	1907-08	256,870	40		
	Chap. 63, 1908	1908-09	55,449	60		
	Chap. 48, 1912	1909-10	164,172	29		
		1910-11	144,608	51		
		1911-12	86,468	03		
					1,265,357	14
Canadian Northern Alberta Railway.....	Chap. 7, 1912	1913-14	2,832,024	00		
	Chap. 10, 1913	1914-15	262,080	00		
		1918-19	25,896	00		
					3,120,000	00
		1905-06	651,264	00		
		1906-07	420,608	00		
		1907-08	244,224	00		
		1908-09	556,864	00		
Canadian Northern Ontario Railway.....	Chap. 57, 1903	1909-10	250,982	40		
	Chap. 40, 1907	1910-11	116,889	60		
	Chap. 63, 1908	1913-14	8,948,809	47		
	Chap. 10, 1913	1914-15	2,343,335	80		
		1915-16	495,604	83		
		1916-17	358,180	41		
		1917-18	80,963	37		
		1918-19	17,909	32		
					14,485,635	20
Canadian Northern Railway, Ont., Man., and N.W.T.....	Chap. 4, 1897	1900-01	537,600	00		
	Chap. 7, 1899	1901-02	939,891	00		
	Chap. 8, 1900	1902-03	57,485	00		
		1903-04	374,156	00		
					1,909,132	00
Canadian Northern Pacific Railway.....	Chap. 9, 1912	1912-13	2,705,378	00		
		1913-14	2,520,281	00		
		1914-15	178,077	80		
		1915-16	244,889	57		
		1917-18	338,893	63		
					5,987,520	00
Canadian Northern Quebec Railway—formerly Chateauguay and Northern Railway.....	Chap. 8, 1900	1903-04	191,595	00		
	Chap. 57, 1903	1905-06	116,000	00		
	Chap. 34, 1904	1906-07	84,224	75		
					391,819	75
Cape Breton Extension Railway.....	Chap. 5, 1894	1902-03	65,280	00		
	Chap. 7, 1899	1903-04	117,120	00		
	Chap. 57, 1903	1909-10	14,400	00		
	Chap. 63, 1908				196,800	00
Caraquet Railway, New Brunswick.....	Chap. 25, 1883	1884-85	32,000	00		
	Chap. 8, 1884	1885-86	76,800	00		
	Chap. 24, 1887	1886-87	61,200	00		
		1887-88	40,050	00		
		1888-89	13,950	00		
					224,000	00
Central Ontario Railway.....		1900-01	67,200	00		
		1907-08	76,861	36		
	Chap. 2, 1893	1908-09	35,404	64		
	Chap. 7, 1899	1910-11	24,601	32		
	Chap. 40, 1907	1911-12	825	17		
		1913-14	969	30		
					205,862	79

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System, etc.—Con.</i>				
Coast Line of Nova Scotia Railway (H. & S.W.).....	Chap. 4, 1897	{ 1897-98 1902-03 1903-04	90,400 00 60,000 00 9,600 00	160,000 00
Drummond County Railway, Quebec.....	{ Chap. 24, 1887 Chap. 3, 1889 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	{ 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93 1894-95 1898-99	15,057 00 13,815 00 12,428 00 136,000 00 5,105 00 13,435 00 92,096 00 136,000 00	423,936 00
East Richelieu Valley Railway (Q.M. & S.).....	Chap. 4, 1897	1898-99	69,952 00	69,952 00
Edmonton, Yukon and Pacific Railway.....	Chap. 40, 1907	1907-08	91,200 00	91,200 00
Elgin, Petiteodiac and Havelock Railway.....	{ Chap. 25, 1883 Chap. 3, 1888	{ 1885-86 1891-92	38,400 00 44,252 82	82,652 82
Fredericton and St. Mary's Bridge Company.....	Chap. 3, 1889	1888-89	30,000 00	30,000 00
Grand Trunk Railway—Victoria Bridge.....	{ Chap. 4, 1897 Chap. 12, 1898 Chap. 8, 1900	{ 1897-98 1898-99 1899-1900 1900-01	131,268 52 68,331 05 72,028 68 228,371 75	500,000 00
Grand Trunk, Georgian Bay and Lake Erie Railway.....	Chap. 2, 1893	1894-95	39,744 00	39,744 00
Grand Trunk Pacific Railway.....	Chap. 63, 1908	{ 1908-09 1909-10 1910-11	367,249 00 550,551 96 302,679 04	1,220,480 00
Great Eastern Railway, Quebec (Q.M. & S.).....	{ Chap. 24, 1887 Chap. 2, 1890 Chap. 8, 1891	{ 1886-87 1890-91 1891-92	19,200 00 16,300 00 4,845 00	40,345 00
Gulf Shore Railway, New Brunswick.....	{ Chap. 4, 1894 Chap. 4, 1897	{ 1896-97 1897-98	28,635 05 25,064 15	53,699 20
Halifax and Southwestern Railway.....	{ Chap. 57, 1903 Chap. 43, 1906	{ 1903-04 1904-05 1905-06 1906-07 1907-08	185,422 00 291,842 00 176,512 00 268,107 20 316,567 73	1,238,450 93
International Railway, N.B., formerly Restigouche and Western.....	{ Chap. 5, 1892 Chap. 4, 1894 Chap. 7, 1901 Chap. 63, 1908 Chap. 51, 1910	{ 1898-99 1899-1900 1903-04 1905-06 1906-07 1908-09 1909-10 1910-11 1915-16	32,000 00 14,930 00 30,208 00 50,070 07 51,200 00 189,849 60 187,494 40 169,536 00 791 93	726,080 00
Inverness Railway and Coal Company.....	{ Chap. 4, 1897 Chap. 7, 1901 Chap. 57, 1903	{ 1900-01 1901-02 1902-03 1903-04	132,800 00 86,800 00 91,775 53 57,170 44	368,545 97

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
Canadian National Railway System, etc.—Con.						
Irondale, Bancroft and Ottawa Railway.....	{Chap. 8, 1884 Chap. 3, 1889 Chap. 4, 1897	1886-87	15,000	00	144,000	00
		1892-93	17,000	00		
		1893-94	32,000	00		
		1894-95	32,000	00		
		1896-97	48,000	00		
Kingston, Napanee and Western Railway.....	{Chap. 25, 1883 Chap. 10, 1886 Chap. 24, 1887 Chap. 5, 1892	1883-84	32,000	00	208,732	80
		1884-85	57,600	00		
		1889-90	95,744	00		
		1890-91	7,600	00		
		1892-93	1,856	00		
	1893-94	13,932	80			
Lower Laurentian Railway—Great Northern.....	{Chap. 24, 1887 Chap. 8, 1891	1886-87	64,430	00	217,600	00
		1887-88	28,383	00		
		1890-91	32,003	00		
		1891-92	92,784	00		
Liverpool and Milton Railway (H. & S.W.).....	Chap. 40, 1907	1910-11	32,000	00	32,000	00
Lotbinière and Megantic Railway.....	{Chap. 5, 1892 Chap. 4, 1894	1893-94	35,200	00	96,000	00
		1894-95	38,400	00		
		1896-97	22,400	00		
Magnetawan River Railway, Ontario.....	Chap. 7, 1901	1902-03	3,552	00	3,552	00
Middleton and Victoria Beach Railway (H. & S.W.).....	Chap. 57, 1903	1904-05	47,789	00	125,760	00
		1905-06	50,303	80		
		1906-07	27,667	20		
Montfort Colonization Railway—Great Northern.....	{Chap. 5, 1892 Chap. 2, 1893 Chap. 4, 1894 Chap. 4, 1897	1893-94	32,000	00	167,440	00
		1894-95	35,200	00		
		1897-98	35,840	00		
		1898-99	64,400	00		
Montreal and Champlain Junction Railway.....	{Chap. 59, 1885 Chap. 24, 1887 Chap. 3, 1888 Chap. 5, 1892	1885-86	30,000	00	103,600	00
		1887-88	16,400	00		
		1888-89	36,700	00		
		1889-90	5,400	00		
		1892-93	15,100	00		
Montreal and Province Line Railway.....	Chap. 7, 1901	1901-02	58,560	00	58,560	00
Montreal and Sorel Railway (Q.M. & S.).....	{Chap. 59, 1885 Chap. 2, 1890	1885-86	64,972	00	93,757	57
		1886-87	4,950	00		
		1889-90	6,719	50		
		1890-91	17,116	07		
New Brunswick and Prince Edward Island Railway.....	Chap. 59, 1885	1886-87	97,440	00	113,440	00
		1887-88	16,000	00		
New Glasgow Iron, Coal and Railway Company.....	Chap. 5, 1892	1892-93	32,945	84	39,840	00
		1893-94	5,454	16		
		1895-96	1,440	00		
Northern and Pacific Junction Railway.....	{Chap. 14, 1882 Chap. 25, 1883 Chap. 3, 1889 Chap. 2, 1890	1884-85	154,440	00	1,320,000	00
		1885-86	1,031,590	00		
		1886-87	28,370	00		
		1889-90	35,000	00		
		1890-91	600	00		

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
Canadian National Railway System, etc.—Con.				
Nova Scotia Central Railway (H. & S.W.).....	{Chap. 24, 1887 Chap. 3, 1888 Chap. 2, 1893	{1889-90 1890-91 1891-92 1898-99	219,100 00 3,300 00 8,300 00 4,500 00	235,200 00
Ontario, Belmont and Northern Railway—Marmora Rail- way and Mining Co.....	{Chap. 2, 1893	1896-97	30,720 00	30,720 00
Oshawa Railway and Navigation Company.....	Chap. 2, 1893	1895-96	22,400 00	22,400 00
Ottawa, Arnprior and Parry Sound Railway.....	{Chap. 5, 1892 Chap. 4, 1897 Chap. 7, 1899	{1893-94 1894-95 1895-96 1897-98 1898-99	101,120 00 249,280 00 80,000 00 327,232 00 22,080 00	779,712 00
Parry Sound Colonization Railway.....	{Chap. 10, 1886 Chap. 3, 1889 Chap. 2, 1893	{1891-92 1892-93 1894-95 1895-96	30,400 00 28,820 00 68,780 00 24,800 00	152,800 00
Pembroke Southern Railway.....	Chap. 4, 1897	1899-1900	64,000 00	64,000 00
Port Arthur, Duluth and Western Railway.....	{Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892	{1890-91 1891-92 1892-93	87,000 00 70,075 00 114,125 00	271,200 00
Quebec Bridge Company.....	{Chap. 7, 1899 Chap. 8, 1900	{1900-01 1901-02 1902-03	74,570 00 167,430 00 132,353 33	374,353 33
Quebec and Lake St. John Railway.....	{Chap. 14, 1882 Chap. 25, 1883 Chap. 58, 1885 Chap. 10, 1886 Chap. 24, 1887 Chap. 3, 1888 Chap. 3, 1889 Chap. 2, 1890 Chap. 8, 1891 Chap. 5, 1892 Chap. 2, 1893 Chap. 4, 1894 Chap. 7, 1899 Chap. 57, 1903 Chap. 51, 1910	{1883-84 1884-85 1885-86 1886-87 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93 1893-94 1895-96 1905-06 1906-07 1907-08 1911-12	32,000 00 37,027 00 186,745 00 202,219 00 232,013 00 19,911 00 38,440 00 70,350 00 26,222 73 76,471 77 81,600 00 3,744 00 86,016 00 67,712 00 73,472 00 27,520 00	1,261,463 50
Quebec and Saguenay Railway.....	Chap. 48, 1912	{1911-12 1912-13 1913-14	104,992 00 27,641 60 116,167 68	248,801 28
South Norfolk Railway.....	Chap. 24, 1887	1888-89	54,400 00	54,400 00
South Shore Railway (Q.M. & S.).....	{Chap. 7, 1899 Chap. 8, 1900 Chap. 57, 1903 Chap. 63, 1908	{1899-1900 1900-01 1903-04 1904-05 1908-09 1909-10 1910-11 1911-12 1917-18	30,890 19 83,400 00 80,494 16 3,456 46 43,414 55 184,320 00 60,000 00 23,835 70 14,630 94	529,442 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

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APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian Pacific Railway Company, etc.—Con.</i>				
Canadian Pacific Railway—Crow's Nest Pass.....	Chap. 5, 1897	<div> <div>1897-98</div> <div>1898-99</div> <div>1899-1900</div> <div>1900-01</div> <div>1901-02</div> <div>1902-03</div> </div>	<div> <div>453,750 00</div> <div>2,322,500 00</div> <div>340,000 00</div> <div>205,524 00</div> <div>22,946 00</div> <div>60,000 00</div> </div>	3,404,720 00
Canadian Pacific Railway—Dymont Branch.....	Chap. 8, 1900	1902-03	22,336 00	
Canadian Pacific Railway—Edmonton Bridge.....	Chap. 48, 1912	1913-14	126,000 00	126,000 00
Canadian Pacific Railway—Gimli to Icelandic River.....	Chap. 46, 1913	1915-16	80,032 00	80,032 00
Canadian Pacific Railway—Kootenay and Arrowhead.....	<div> <div>Chap. 7, 1901</div> <div>Chap. 34, 1904</div> </div>	<div> <div>1902-03</div> <div>1903-04</div> <div>1904-05</div> <div>1905-06</div> </div>	<div> <div>42,771 00</div> <div>17,842 85</div> <div>4,176 15</div> <div>89,076 00</div> </div>	153,866 00
Canadian Pacific Railway—Moose Jaw Northwesterly.....	<div> <div>Chap. 63, 1908</div> <div>Chap. 46, 1913</div> </div>	<div> <div>1909-10</div> <div>1911-12</div> <div>1913-14</div> </div>	<div> <div>303,360 00</div> <div>78,432 00</div> <div>103,682 27</div> </div>	
Canadian Pacific Railway—Outlook Bridge.....	Chap. 48, 1912	1913-14	115,000 00	115,000 00
Canadian Pacific Railway—Pheasant Hills Branch.....	Chap. 57, 1903	<div> <div>1903-04</div> <div>1904-05</div> </div>	<div> <div>378,624 00</div> <div>56,576 00</div> </div>	435,200 00
Canadian Pacific Railway—Pipestone Branch.....	Chap. 7, 1899	<div> <div>1900-01</div> <div>1901-02</div> </div>	<div> <div>92,800 00</div> <div>67,200 00</div> </div>	
Canadian Pacific Railway—Revelstoke to Arrow Lake.....	Chap. 5, 1892	<div> <div>1894-95</div> <div>1896-97</div> </div>	<div> <div>28,000 00</div> <div>52,000 00</div> </div>	80,000 00
Canadian Pacific Railway—Selkirk Branch.....	Chap. 7, 1901	1902-03	83,200 00	
Canadian Pacific Railway—Staynerville Branch.....	Chap. 40, 1907	<div> <div>1906-07</div> <div>1907-08</div> </div>	<div> <div>9,600 00</div> <div>3,424 00</div> </div>	13,024 00
Canadian Pacific Railway—Teulon to Icelandic River.....	<div> <div>Chap. 43, 1906</div> <div>Chap. 48, 1912</div> </div>	<div> <div>1909-10</div> <div>1912-13</div> </div>	<div> <div>30,800 00</div> <div>81,200 00</div> </div>	
Canadian Pacific Railway—Waskada Branch.....	Chap. 8, 1900	<div> <div>1902-03</div> <div>1903-04</div> </div>	<div> <div>50,480 00</div> <div>13,520 00</div> </div>	64,000 00
Canadian Pacific Railway—Winnipeg Beach to Gimli.....	Chap. 63, 1908	<div> <div>1911-12</div> <div>1912-13</div> </div>	<div> <div>30,176 00</div> <div>4,346 43</div> </div>	
Cap de la Madeleine Railway.....	Chap. 4, 1894	1896-97	7,424 00	7,424 00
Central Railway, New Brunswick.....	<div> <div>Chap. 3, 1889</div> <div>Chap. 2, 1890</div> </div>	<div> <div>1890-91</div> <div>1898-99</div> </div>	<div> <div>75,639 00</div> <div>60,761 00</div> </div>	142,400 00
Columbia and Kootenay Railway.....	<div> <div>Chap. 2, 1890</div> <div>Chap. 5, 1892</div> </div>	1891-92	88,800 00	
Cornwallis Valley Railway, Nova Scotia.....	<div> <div>Chap. 24, 1887</div> <div>Chap. 3, 1889</div> </div>	<div> <div>1890-91</div> <div>1891-92</div> </div>	<div> <div>42,670 00</div> <div>2,130 00</div> </div>	44,800 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian Pacific Railway Company, etc.—Con.</i>				
Dominion Lime Company.....	Chap. 24, 1887	{ 1887-88 1888-89	11,840 00 3,520 00	15,360 00
Esquimalt and Nanaimo Railway.....	{ Chap. 6, 1884 Chap. 51, 1910 Chap. 48, 1912	{ 1885-86 1886-87 1912-13 1914-15	422,520 00 327,480 00 365,440 00 405,120 00	1,520,560 00
Fredericton and Grand Lake Coal and Railway Company.....	Chap. 48, 1912	{ 1912-13 1914-15	104,996 04 111,579 96	216,576 00
Guelph Junction Railway.....	Chap. 24, 1887	1888-89	46,000 00	46,000 00
Hereford Railway, Quebec.....	{ Chap. 10, 1886 Chap. 3, 1889	{ 1888-89 1889-90	63,900 00 91,300 00	155,200 00
International Railway, Quebec.....	{ Chap. 25, 1883 Chap. 2, 1890	{ 1883-84 1887-88 1889-90	144,000 00 8,960 00 3,840 00	156,800 00
Kettle Valley Railway.....	{ Chap. 43, 1906 Chap. 48, 1912 Chap. 46, 1913	{ 1907-08 1911-12 1912-13 1913-14 1914-15 1915-16 1916-17	97,771 52 148,800 00 107,138 40 699,389 60 369,497 28 460,691 49 290,902 43	2,174,190 72
Kingston and Pembroke Railway.....	Chap. 3, 1884	1884-85	48,000 00	48,000 00
Kootenay Central Railway.....	{ Chap. 51, 1910 Chap. 48, 1912	{ 1914-15	1,065,856 00	1,065,856 00
Lake Erie and Northern Railway.....	Chap. 48, 1912	{ 1913-14 1916-17	135,129 60 185,062 40	320,192 00
Lake Temiskaming Colonization Railway.....	{ Chap. 59, 1885 Chap. 10, 1886 Chap. 24, 1887 Chap. 3, 1889 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	{ 1886-87 1887-88 1888-89 1889-90 1894-95 1895-96 1896-97	14,400 00 3,000 00 9,000 00 26,360 00 233,198 95 17,900 75 6,476 25	310,335 95
Lindsay, Bobcaygeon and Pontypool Railway.....	{ Chap. 4, 1894 Chap. 7, 1899 Chap. 57, 1903	{ 1904-05	185,173 06	185,173 06
Massawippi Valley Railway.....	Chap. 7, 1899	1900-01	5,376 00	5,376 00
Midland Railway, Nova Scotia.....	Chap. 7, 1899	{ 1900-01 1902-03 1903-04 1906-07 1907-08	170,264 00 190,186 30 1,750 00 4,967 70 31,892 40	399,060 40
Montreal and Lake Maskinonge Railway.....	{ Chap. 10, 1886 Chap. 2, 1890	{ 1888-89 1889-90 1890-91	19,700 00 20,080 00 1,500 00	41,280 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian Pacific Railway Company, etc.—Con.</i>						
		1890-91		49,960 00		
	(Chap. 24, 1887	1893-94		23,640 00		
	Chap. 2, 1890	1896-97		32,000 00		
Montreal and Ottawa Railway.....	(Chap. 8, 1891	1897-98		40,000 00		
	Chap. 4, 1894	1898-99		46,400 00		
					192,000	00
		1890-91		76,143 00		
		1891-92		32,253 00		
Montreal and Western Railway.....	Chap. 2, 1890	1892-93		133,388 00		
		1893-94		119,480 00		
					361,270	00
Nakusp and Slocan Railway.....	Chap. 4, 1894	1894-95		117,760 00		
					117,760	00
New Brunswick Coal and Railway Company.....	Chap. 7, 1901	1903-04		48,000 00		
					48,000	00
Nicola, Kamloops and Similkameen Coal and Railway Co.....	(Chap. 57, 1903	1905-06		110,592 00		
	(Chap. 40, 1907	1907-08		190,208 00		
					300,800	00
		1903-04		58,384 00		
Northern Colonization Railway.....	Chap. 7, 1899	1905-06		75,376 00		
		1908-09		63,320 00		
		1909-10		153,120 00		
					355,200	00
North Shore Railway.....	Chap. 58, 1885	1885-86		530,000 00		
					530,000	00
		1891-92		32,000 00		
		1893-94		52,800 00		
Orford Mountain Railway.....	(Chap. 2, 1890	1904-05		38,250 00		
	Chap. 7, 1899	1905-06		45,764 50		
	(Chap. 40, 1907	1907-08		24,128 00		
		1912-13		9,984 00		
					202,926	50
		1890-91		87,582 00		
	Chap. 3, 1889	1891-92		38,790 00		
	Chap. 2, 1893	1892-93		104,380 00		
Ottawa, Northern and Western Railway—Ottawa and Gatineau Valley Ry.....	Chap. 4, 1897	1893-94		53,376 00		
	Chap. 7, 1901	1901-02		8,192 00		
	(Chap. 43, 1906	1903-04		118,368 00		
		1907-08		4,243 20		
					414,931	20
	Chap. 8, 1884	1884-85		49,090 00		
	Chap. 3, 1888	1885-86		41,000 00		
Pontiac, Pacific Junction Railway.....	Chap. 2, 1890	1886-87		60,580 00		
	Chap. 5, 1892	1887-88		24,158 00		
	Chap. 4, 1894	1894-95		18,750 00		
					193,578	00
	Chap. 4, 1897	1900-01		212,500 00		
Pontiac, Pacific, Ottawa and Gatineau Railway—Interprovincial Bridge.....	(Chap. 5, 1900					
					212,500	00
Province of Quebec—North Shore Railway.....	Chap. 8, 1884	1895-96		2,394,000 00		
					2,394,000	00
	Chap. 8, 1884	1885-86		60,342 00		
	Chap. 2, 1890	1895-96		288,000 00		
Quebec Central Railway.....	Chap. 4, 1894	1907-08		55,638 69		
	Chap. 43, 1906	1910-11		129,320 61		
	Chap. 63, 1908	1912-13		8,576 00		
	Chap. 48, 1912	1915-16		43,161 60		
					585,038	90
		1891-92		162,260 00		
Shuswap and Okanagan Valley Railway.....	Chap. 3, 1889	1893-94		640 00		
		1894-95		300 00		
					163,200	00

APPENDIX B—Continued
CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian Pacific Railway Company, etc.—Conte.</i>				
Southampton Railway.....	Chap. 43, 1912	1912-13 1913-14	48,442 88 32,837 12	81,280 00
St. Mary's River Railway—N.W.T.....	{Chap. 8, 1900 Chap. 57, 1903	{1900-01 1903-04 1904-05	{75,000 00 40,960 00 32,134 00	148,094 00
St. Mary's and Western Ontario Railway.....	Chap. 63, 1903	{1908-09 1911-12	{67,344 00 365 00	67,709 00
St. Maurice Valley Railway.....	Chap. 63, 1908	{1908-09 1910-11	{112,640 00 60,480 00	173,120 00
St. Stephen and Milltown Railway.....	{Chap. 2, 1893 Chap. 4, 1897	{1895-96 1897-98	{9,635 89 5,212 11	14,848 00
Thessalon and Northern Railway.....	Chap. 63, 1908	1911-12	6,112 00	6,112 00
Tilsonburg, Lake Erie and Pacific Railway.....	{Chap. 4, 1894 Chap. 4, 1897 Chap. 57, 1903 Chap. 40, 1907 Chap. 48, 1912 Chap. 46, 1913	{1895-96 1898-99 1899-1900 1902-03 1903-04 1913-14	{51,200 00 10,912 00 7,159 48 44,160 00 4,000 00 32,640 00	150,071 48
Tobique Valley Railway.....	{Chap. 2, 1890 Chap. 8, 1891 Chap. 5, 1892 Chap. 4, 1894	{1891-92 1892-93 1893-94	{73,000 00 41,674 46 19,341 54	134,016 00
Toronto, Grey and Bruce Railway.....	Chap. 10, 1886	1887-88	14,656 00	14,656 00
Vancouver and Lulu Island Railway.....	Chap. 63, 1908	1911-12	61,760 00	61,760 00
West Ontario and Pacific Railway.....	{Chap. 10, 1886 Chap. 2, 1890	{1887-88 1888-89 1889-90 1890-91	{60,000 00 800 00 189,200 00 6,000 00	256,000 00
				24,175,757 91
<i>Other Railways—</i>				
Albert Southern Railway, New Brunswick.....	{Chap. 8, 1884 Chap. 3, 1888	{1886-87 1887-88 1888-89 1890-91 1891-92	{1,000 00 18,428 57 1,387 06 10,684 37 18,960 00	50,460 00
Algoma Central and Hudson Bay Railway.....	{Chap. 7, 1899 Chap. 8, 1900 Chap. 7, 1901 Chap. 48, 1911	{1901-02 1902-03 1904 05 1911-12 1912-13 1913-14 1914-15	{380,624 00 202,912 00 341,440 09 133,584 00 394,859 44 456,304 00 138,980 56	2,048,704 00
Brantford, Waterloo and Lake Erie Railway.....	{Chap. 24, 1887 Chap. 4, 1894	{1889-90 1890 91 1895-96	{36,630 00 16,180 00 4,790 00	57,600 00
Bruce Mines and Algoma Railway.....	{Chap. 7, 1901 Chap. 57, 1903 Chap. 34, 1904	{1902-03 1904-05	{28,800 00 25,120 00	53,920 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Other Railways—Con.</i>				
Canada and Gulf Terminal Railway.....	{Chap. 63, 1908 Chap. 48, 1912	{ 1910-11 1911-12	144,803 84 65,249 75	210,053 59
Central Railway of Canada, Quebec.....	Chap. 48, 1912	1913-14	30,145 02	30,145 02
Colchester Coal and Railway Co.....	Chap. 43, 1906	1907-08	12,800 00	12,800 00
Cumberland Railway and Coal Co., Nova Scotia.....	Chap. 24, 1887	{ 1889-90 1890-91	29,400 00 10,450 00	39,850 00
Dominion Coal Co., Nova Scotia.....	Chap. 5, 1892	{ 1894-95 1895-96	32,000 00 55,808 00	87,808 00
Edmonton, Dunvegan and British Columbia Railway.....	{Chap. 46, 1913 Chap. 29, 1916	{ 1916-17 1919-20	125,202 84 213,179 64	338,382 48
Erie and Huron Railway.....	Chap. 8, 1884	1886-87	96,000 00	96,000 00
Ha Ha Bay Railway Co., Quebec.....	{Chap. 51, 1910 Chap. 48, 1912	{ 1912-13 1913-14 1914-15 1916-17	148,148 20 66,919 28 16,158 72 235 80	231,462 00
Harvey Branch Railway, New Brunswick.....	{Chap. 24, 1887 Chap. 4, 1894	1888-89	5,553 57	5,553 57
Joggins Railway, Nova Scotia.....	{Chap. 10, 1886 Chap. 24, 1887	{ 1887-88 1889-90 1890-91	26,138 78 9,761 22 1,600 00	37,500 00
Klondyke Mines Railway.....	Chap. 40, 1907	{ 1906-07 1907-08	96,000 00 101,184 00	197,184 00
Lake Erie, Essex and Detroit Railway.....	Chap. 4, 1887	{ 1888-89 1889-90	106,500 00 11,900 00	118,400 00
Lake Erie and Detroit River Railway.....	{Chap. 5, 1892 Chap. 7, 1899	{ 1893-94 1901-02	220,331 00 137,120 00	357,451 00
L'Assomption Railway, Quebec.....	Chap. 10, 1886	1886-87	11,200 00	11,200 00
Leamington and St. Clair Railway.....	{Chap. 59, 1885 Chap. 24, 1887	{ 1887-88 1888-89	32,000 00 19,200 00	51,200 00
Maritime Coal and Railway Co.....	Chap. 63, 1908	1908-09	3,200 00	3,200 00
Minudie Coal Co., Nova Scotia.....	Chap. 57, 1903	1907-08	18,544 00	18,544 00
Napierville Junction Railway.....	Chap. 43, 1906	1907-08	173,440 00	173,440 00
North Shore Railway Co., Beersville Coal and Railway Co.....	{Chap. 57, 1903 Chap. 63, 1908	{ 1904-05 1908-09	20,736 00 6,880 00	27,616 00
Northern New Brunswick and Seaboard Railway Co.....	Chap. 46, 1913	{ 1912-13 1913-14	86,528 00 21,632 00	108,160 00

APPENDIX B—Concluded

CASH SUBSIDIES—Concluded

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Other Railways—Conc.</i>				
Ottawa and New York Railway.....	{ Chap. 8, 1884 Chap. 24, 1887 Chap. 4, 1897 Chap. 8, 1900	{ 1897-98 1898-99 1900-01	33,600 00 138,784 00 90,000 00	262,384 00
Phillipsburg, Junction Railway and Quarry Co.....	{ Chap. 5, 1892 Chap. 4, 1894 Chap. 4, 1897 Chap. 7, 1899	{ 1893-04 1894-95 1899-1900	18,688 00 2,012 00 2,112 00	23,712 00
Pontiac and Renfrew Railway.....	Chap. 3, 1889	{ 1889-90 1890-91	9,800 00 3,800 00	13,600 00
Quebec, Montmorency and Charlevoix Railway.....	{ Chap. 3, 1889 Chap. 2, 1893	{ 1889-90 1894-95	65,600 00 30,400 00	96,000 00
Schomberg and Aurora Railway.....	{ Chap. 8, 1900 Chap. 7, 1901	{ 1903-04	46,144 00	46,144 00
St. Lawrence and Adirondack Railway.....	{ Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1897	{ 1891-92 1892-93 1893-94 1897-98	40,256 00 24,448 00 297 60 84,480 00	149,481 60
St. Louis Richibucto Railway.....	Chap. 8, 1884	1885-86	22,400 00	22,400 00
Temiskaming and Northern Ontario Railway.....	Chap. 53, 1913	1913-14	2,134,080 00	2,134,080 00
Temiscouata Railway.....	{ Chap. 14, 1882 Chap. 58, 1885 Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892	{ 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93	249,684 00 163,216 00 74,300 00 82,770 00 54,830 00 21,150 00	645,950 00
				7,760,385 26
Grand Total.....				(a) 76,115,221 09

(a) Total Cash Subsidies charged to Consolidated Deficit Account.

APPENDIX C CAPITAL AND CONSTRUCTION EXPENDITURES

	Authority	Date	Payments and Transfers		Less—Refunds and Transfers		Net Amount in Aid of Construction		Shown in Public Accounts
			\$	cts.	\$	cts.	\$	cts.	
Canadian National Railway System, including Predecessor Companies and Canadian Government Railways—									
Intercolonial Railway System.....	B.N.A. Act.....	Prior to Confederation.							
	Appropriation Acts.....	1867-68	10,766	725 54					
	"	1868-69	455,249	77					
	"	1869-70	282,615	18					
	"	1870-71	1,693,228	83					
	"	1871-72	2,896,376	44					
	"	1872-73	5,131,141	51					
	"	1873-74	5,019,239	70					
	"	1874-75	3,614,898	81					
	"	1875-76	3,426,099	55					
	"	1876-77	1,108,321	59					
	"	1877-78	1,318,352	19					
	"	1878-79	448,816	44					
	"	1879-80	298,816	16					
	"	1880-81	2,048,014	60					
	"	1881-82	698,732	80					
	"	1882-83	585,568	79					
	"	1883-84	1,616,632	96					
	"	1884-85	2,680,689	49					
	"	1885-86	1,247,006	45					
	"	1886-87	680,356	34					
	"	1887-88	923,730	07					
	"	1888-89	1,712,983	29					
	"	1889-90	2,613,294	03					
	"	1890-91	1,969,844	70					
	"	1891-92	950,080	98					
	"	1892-93	316,783	96					
	"	1893-94	296,890	33					
	"	1894-95	337,783	15					
	"	1895-96	327,093	41					
	"	1896-97	260,395	54					
	"	1897-98	149,112	52					
	"	1898-99	232,756	80					
	"	1899-1900	1,081,929	94					
	"	1900-01	3,255,348	29					
	"	1901-02	3,633,836	57					
	"	1902-03	4,626,841	05					
	"	1903-04	2,254,206	68					
	"	1904-05	1,879,566	29					
	"	1905-06	4,737,621	83					
	"	1906-07	3,765,170	90					
	"	1907-08	1,473,907	66					
	"	1908-09	4,369,737	71					
	"	1909-10	3,474,480	22					
	"	1910-11	1,763,832	14					
	"	1911-12	1,710,448	56					
	"	1912-13	2,391,987	53					
	"	1913-14	4,329,999	88					
	"	1914-15	6,663,676	65					

Prince Edward Island Railway		(a) Schedule "L"	
		110,514,536 10	
		9,784,749 87	
		120,299,285 97	
		3,114,735 11	
		48,683 63	
		42,546 10	
		200,000 00	
		6,551 86	
		40,129 05	
		16,559 82	
		402 03	
		57,186 02	
		130,663 38	
		76,956 56	
		4,668 33	
		5,800 00	
		8,300 49	
		17,541 88	
		22,000 00	
		53,546 02	
		280,173 83	
		475,997 94	
		829,414 15	
		688,877 42	
		248,132 55	
		46,124 89	
		91,210 32	
		390,961 83	
		561,206 90	
		206,396 97	
		94,320 56	
		128,041 91	
		103,001 03	
		129,574 95	
		570,530 70	
		1,350,472 73	
		609,751 71	
		97,000 00	
		196,417 63	
		448,592 07	
		8,664 72	
		33,268 81	
		2,912,989 96	
		10,280 55	
		5,418,796 11	
		11,744,641 78	
		8,330,745 67	
		(a) Schedule "L"	

APPENDIX C—Continued
CAPITAL AND CONSTRUCTION EXPENDITURES—Continued

	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			\$ cts.	\$ cts.	\$ cts.	
Canadian National Railway System, etc.—Con. National Transcontinental Railway.....	Appropriation Acts.....	1903-04	6,249 40			
	" ".....	1904-05	778,491 28			
	" ".....	1905-06	1,841,269 95			
	" ".....	1906-07	5,537,567 50			
	" ".....	1907-08	18,910,253 58			
	" ".....	1908-09	24,892,351 23			
	" ".....	1909-10	19,968,064 31			
	" ".....	1910-11	23,487,986 19			
	" ".....	1911-12	21,110,352 05			
	" ".....	1912-13	13,767,011 44			
	" ".....	1913-14	12,670,100 17			
	" ".....	1914-15	9,631,937 58			
	" ".....	1915-16	7,078,451 69			
	" ".....	1916-17	3,916,586 20			
	" ".....	1917-18				
	Appropriation Acts.....	1918-19	1,066,376 99	828,111 02		
	" ".....	1919-20	528,360 68			
	" ".....	1920-21	20,163 79			
	" ".....	1921-22		1,000 00		
	" ".....	1922-23		414 88		
	Appropriation Acts.....	1929-30				
	" ".....	1930-31		8,876 58		
	" ".....	1931-32		59,184 83		
	" ".....	1932-33		791,128 06		
	" ".....	1933-34		117,211 64		
	" ".....	1934-35		128,600 00		
	" ".....	1935-36		2,312,166 54		
	" ".....	1936-37		4,237,816 37		
	" ".....	1937-38				
	" ".....	1938-39				
	" ".....	1939-40				
	" ".....	1940-41				
	" ".....	1941-42				
	" ".....	1942-43				
	" ".....	1943-44				
	" ".....	1944-45				
	" ".....	1945-46				
	" ".....	1946-47				
	" ".....	1947-48				
	" ".....	1948-49				
	" ".....	1949-50				
	" ".....	1950-51				
	" ".....	1951-52				
	" ".....	1952-53				
	" ".....	1953-54				
	" ".....	1954-55				
	" ".....	1955-56				
	" ".....	1956-57				
	" ".....	1957-58				
	" ".....	1958-59				
	" ".....	1959-60				
	" ".....	1960-61				
	" ".....	1961-62				
	" ".....	1962-63				
	" ".....	1963-64				
	" ".....	1964-65				
	" ".....	1965-66				
	" ".....	1966-67				
	" ".....	1967-68				
	" ".....	1968-69				
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New Brunswick and Prince Edward Island Ry.....	Appropriation Acts.....	1915-16 1916-17 1918-19 1919-20 1927-28 1940-41	224,211 28 46,579 38 30,121 23 63,418 77 750 00	3,540 00	361,540 66 (a) Schedule "L".
Quebec and Saguenay Railway.....	Appropriation Acts.....	1916-17 1917-18 1918-19 1919-20 1929-30	332,254 93 1,371,334 97 4,639,214 32 549,771 63 228,319 89		7,120,895 74 (a) Schedule "L".
Canadian Government Railways.....	Appropriation Acts.....	1917-18 1918-19 1919-20 1920-21 1921-22 1922-23 1923-24 1924-25 1925-26 1926-27 1927-28 1928-29 1929-30 1930-31 1931-32 1932-33 1933-34 1934-35 1937-38 1941-42	31,628,544 88 10,185,422 29 22,387,363 79 9,921,774 31 9,291,605 47 1,213,022 36 21,785 90 61,441 80 6,627 64 4,438 05 9,653 09 178,591 15 84,243 27 110,207 52 70,000 00 1,006,527 61 74,422,291 13	116,620 66 36,000 00 36,000 00 36,000 00 36,000 00 6,547,592 88 95,069 28 257,105 62 23,947 80 11,091 42 1,596,235 00 174,433 46 9,565,707 11	64,853,544 02 (a) Schedule "L".
St. Martin's Railway.....	Appropriation Acts.....	1919-20 1920-21 1921-22	48,750 00 22,469 52 1,405 39		72,624 91 (a) Schedule "L".
York and Carleton Railway.....	Appropriation Acts.....	1919-20 1921-22	13,500 00 7,476 16		20,976 16 (a) Schedule "L".
Salisbury and Albert Railway.....	Appropriation Acts.....	1920-21	84,390 41		84,390 41 (a) Schedule "L".
Lebanriere and Megantic Railway.....	Appropriation Acts.....	1920-21	336,875 00		336,875 00 (a) Schedule "L".
Elgin and Havelock Railway.....	Appropriation Acts.....	1920-21	33,830 00		33,830 00 (a) Schedule "L".
Cape Breton Railway.....	Appropriation Acts.....	1920-21 1921-22	103,753 42 767 12		104,520 54 (a) Schedule "L".
Carnquet and Gulf Shore Railway.....	Appropriation Acts.....	1920-21 1922-23	150,000 00 59,960 00		209,950 00 (a) Schedule "L".
					377,615,004 09

	1894-95 1896-97	570 56 41,457 29	(a) Schedule "L". 660,683 09
<i>Other Railways—</i>			
Hudson Bay Railway, Fort Nelson and Churchill Terminals.....			63,452,118 34
Appropriation Acts.....	1908-09 1909-10 1910-11 1911-12 1912-13 1913-14 1914-15 1915-16 1916-17 1917-18 1918-19 1919-20 1920-21 1921-22 1922-23 1923-24 1924-25	92,427 83 53,043 63 184,148 81 159,632 00 1,099,063 15 4,498,717 25 4,773,743 99 4,887,131 77 2,604,279 94 1,879,099 00 562,557 80 30,036 19 34,769 87 27,802 36 208,065 17 17,161 28	
Appropriation Acts.....	1925-26 1926-27 1927-28 1928-29 1929-30 1930-31 1931-32 1932-33 1933-34 1934-35 1935-36 1936-37	2,825,454 40 3,883,929 36 6,277,257 43 6,560,047 70 4,168,573 74 5,282,394 01 1,658,811 95 1,754,193 73 450,597 98 286,887 06 203,035 22	235,608 48 702 89 141,314 94 2,384 07 1,548 80 328,523 05 190,305 06 88,733 89 28,884 46 45,726 23 23,416 87 198,788 86 18,869 90 7,107 37 3,973 06
Appropriation Acts & Chapter 22, 1937.....	1937-38 1938-39 1939-40 1940-41 1941-42 1942-43 1943-44 1944-45 1945-46 1946-47	528,980 27 24,820 57 22,569 92 6,070 08 4,517 13 37,555 45 59,382 47 1,497 84 12,774 83 54,173,864 63	(b) 13,272,436 67 4,469 64 20,000 83 4,400 90 14,650 15 20,406 55 37 50 14,650,805 02
Residue of Cost of Steamer Schoa—Hudson Bay Railway.....	1928-29	78,610 53	39,520,599 91 78,610 58
Prince Edward Island Car Ferry and Terminals.....	1930-31 1931-32 1932-33 1933-34 1934-35 1935-36 1936-37	2,537,105 62 1,001,295 73 1,328 65 5,371,280 15 250,000 00 442,026 48 1,194,145 44	6,063,306 63 1,194,145 44
Residue of capital cost of SS Charlotte.....	1943-44 1944-45 1945-46 1946-47	632,500 00 2,045,324 69 2,198,715 56	5,499,821 57
Construction of new car ferry.....			

Other Railways—
Hudson Bay Railway, Fort Nelson and Churchill Terminals....

Residue of Cost of Steamer *Sheba*—Hudson Bay Railway.

Prisoners Edward Island Car Ferry and Terminal's

Residue of capital cost of SS Charlottetown..

Construction of new car ferry.

APPENDIX C—Concluded
CAPITAL AND CONSTRUCTION EXPENDITURES—Concluded

Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
		\$ cts.	\$ cts.	\$ cts.	
<i>Other Railways—Cont.</i>					
Residue of Capital Cost of Steamers <i>Drummond</i> and <i>McKee</i> —Canadian Government Railways.....	1928-29	851,853 24		851,853 24	(a) Schedule "L".
Canada Central Railway—Peace River Bridge.....	1928-29	175,000 00		175,000 00	(a) Schedule "L".
North Railway.....	1914-15	250,000 00		250,000 00	(a) Schedule "L".
Grand Total.....				53,633,337 37	
				494,701,059 80	

(a) These amounts appear in Net Debt—Public Works, Railways.

(b) \$13,172,087.28 of this amount transferred to National Harbours Board re Churchill Terminal.

APPENDIX D
DEFICITS AND OPERATING EXPENDITURES

Authority	Date	Surplus	Deficit or Expenditure	Net Amount to meet losses in operation	Shown in Public Accounts
		\$ cts.	\$ cts.	\$ cts.	
<i>Canadian National Railway System, including Predecessor Companies and Canadian Government Railways—</i>					
Intercolonial Railway System.....					
	1867-68	54,018 32			
	1868-69	52,564 20			
	1869-70	26,345 10			
	1870-71	101,130 33			
	1871-72	53,711 74			
Appropriation Acts.....	1872-73		308,434 34		
"	1873-74		853,745 07		
"	1874-75		453,476 07		
"	1875-76		399,120 97		
"	1876-77		507,228 20		
"	1877-78		432,328 78		
"	1878-79		716,083 53		
"	1879-80		87,646 25		
"	1880-81		2,496 77		
"	1881-82	19,723 48			
"	1882-83	11,557 79			
Appropriation Acts.....	1883-84		92 53		
"	1884-85		72,848 51		
"	1885-86		129,477 17		
"	1886-87		262,867 44		
"	1887-88		382,236 46		
"	1888-89		269,331 15		

Prince Edward Island Railway.		Consolidated Deficit Account
Appropriation Acts.....	1889-90	536,259 45
" ".....	1890-91	683,443 14
" ".....	1891-92	479,940 57
" ".....	1892-93	
" ".....	1893-94	37,599 30
" ".....	1894-95	21,168 67
" ".....	1895-96	14,854 61
" ".....	1896-97	
" ".....	1897-98	
" ".....	1898-99	92,246 17
" ".....	1899-1900	155,127 04
Appropriation Acts.....	1900-01	
" ".....	1901-02	130,048 93
" ".....	1902-03	152,587 31
" ".....	1903-04	
" ".....	1904-05	
" ".....	1905-06	93,882 07
" ".....	1906-07	248,067 66
" ".....	1907-08	34,068 73
" ".....	1908-09	600,268 74
" ".....	1909-10	290,062 56
" ".....	1910-11	42,072 55
" ".....	1911-12	42,776 08
" ".....	1912-13	46,330 54
" ".....	1913-14	
" ".....	1914-15	11,686 36
" ".....	1915-16	1,517,295 57
" ".....	1916-17	1,114,029 11
" ".....	1917-18	
Appropriation Acts.....	1873-74	5,082,822 96
" ".....	1874-75	
" ".....	1875-76	
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" ".....	1899-1900	
" ".....	1900-01	
Appropriation Acts.....	1873-74	750 00
" ".....	1874-75	24,850 63
" ".....	1875-76	101,869 47
" ".....	1876-77	87,500 80
" ".....	1877-78	95,657 31
" ".....	1878-79	50,789 44
" ".....	1879-80	71,991 45
" ".....	1880-81	90,992 43
" ".....	1881-82	106,637 99
" ".....	1882-83	91,924 01
" ".....	1883-84	52,618 95
" ".....	1884-85	61,159 98
" ".....	1885-86	48,934 08
" ".....	1886-87	71,276 33
" ".....	1887-88	76,189 88
" ".....	1888-89	105,514 07
" ".....	1889-90	83,732 09
" ".....	1890-91	132,583 53
" ".....	1891-92	68,729 75
" ".....	1892-93	66,896 70
" ".....	1893-94	84,710 94
" ".....	1894-95	78,662 02
" ".....	1895-96	87,046 77
" ".....	1896-97	72,468 13
" ".....	1897-98	53,040 98
" ".....	1898-99	46,193 08
" ".....	1899-1900	67,882 76
" ".....	1900-01	
Appropriation Acts.....	1873-74	3,247 41
" ".....	1874-75	10,960,653 87
" ".....	1875-76	
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APPENDIX D—Concluded
DEFICITS AND OPERATING EXPENDITURES—Concluded

	Authority	Date	Surplus		Deficit or Expenditure		Net Amount to meet losses in operation		Shown in Public Accounts
			\$	cts.	\$	cts.	\$	cts.	
<i>Canadian National Railway System, etc.—Cont.</i>									
Prince Edward Island Railway— <i>Concluded</i>	Appropriation Acts	1901-02			72,150 87				
	"	1902-03			41,923 58				
	"	1903-04			101,305 41				
	"	1904-05			153,133 83				
	"	1905-06			36,982 59				
	"	1906-07			67,713 53				
	"	1907-08			95,367 96				
	"	1908-09			89,010 78				
	"	1909-10			108,208 99				
	"	1910-11			86,694 45				
	"	1911-12			82,759 52				
	"	1912-13			100,498 27				
	"	1913-14			161,798 63				
	"	1914-15			124,331 88				
	"	1915-16			134,693 00				
	"	1916-17			203,807 33				
National Transcontinental Railway	Appropriation Acts	1913-14			49,439 99		3,811,386 06		Consolidated Deficit Account.
	"	1914-15			86,313 70				
	"	1915-16			652,141 36				
	"	1916-17			1,890,371 21		2,678,266 26		"
New Brunswick and Prince Edward Island Railway	Appropriation Acts	1914-15			18,522 72				"
	"	1915-16			36,616 59				"
	"	1916-17			39,694 47		94,833 78		"
International Railway, New Brunswick	Appropriation Acts	1914-15			46,237 43				"
	"	1915-16			102,027 89				"
	"	1916-17			138,423 59		286,693 91		"
Saint John and Quebec Railway	Appropriation Acts	1914-15			2,977 51				"
	"	1915-16			35,991 03				"
	"	1916-17			27,540 80				"
	"	1917-18			145,282 87				"
	"	1918-19			130,937 09				"
	"	1919-20			246,673 70				"
	"	1920-21			272,398 90				"
Canadian Government Railways	Appropriation Acts	1917-18			6,079,722 03		861,802 80		"
	"	1918-19			5,791,138 14				"
	"	1919-20			6,545,974 80				"
	"	1920-21			6,682,222 50				"
	"	1921-22			6,326,800 47				"
	"	1922-23			5,695,669 05				"
	"	1923-24			573,177 05				"
Chapter 22, 1937							37,694,704 04		"

Canadian National Railways—Eastern Lines.....	Appropriation Acts.....	1927-28 1928-29 1929-30 1930-31 1931-32 1932-33 1933-34	..... ..... ..... ..... ..... ..... .....	2,117,936 42 4,418,644 50 4,308,357 01 6,712,238 79 6,631,856 00 8,716,751 06 6,691,569 36	..... ..... ..... ..... ..... ..... .....	39,597,353 14	“	“
Canadian National Railways.....	Appropriation Acts.....	1932-33 1933-34 1934-35 1935-36 1936-37 1937-38 1938-39 1939-40 1940-41 1945-47	..... ..... ..... ..... ..... ..... ..... ..... ..... .....	53,422,661 67 52,263,819 05 48,407,900 70 47,421,464 80 43,303,393 82 42,345,867 99 54,314,195 97 40,095,519 58 16,965,044 18 8,961,570 93	..... ..... ..... ..... ..... ..... ..... ..... ..... .....	407,501,438 25	“	“
Canadian Pacific Railway Company and Other Companies now comprised in that System—						498,454,290 15		
Canadian Pacific Railway—Pembina Branch.....		1879-80 1880-81 1881-82 1882-83 1883-84 1885-86 1886-87	..... ..... ..... ..... ..... ..... .....	29,483 68 57,131 11 13,580 28 100,196 07	..... ..... ..... ..... ..... ..... .....	—98,510 13	“	“
Other Railways—						(a) —96,510 13		
Hudson Bay Railway.....	Appropriation Acts.....	1935-36 1936-37	..... .....	..... .....	..... .....	239,702 75 252,854 51		
	Appropriation Acts and Chapter 22, 1937.....	1937-38	.....	.....	.....	567,256 97		
	Appropriation Acts.....	1938-39 1939-40 1940-41 1941-42 1942-43	..... ..... ..... ..... .....	..... ..... ..... ..... .....	..... ..... ..... ..... .....	285,035 01 330,382 06 417,558 50 459,859 28		
	Appropriation Acts.....	1943-44 1944-45 1945-46 1946-47	..... ..... ..... .....	..... ..... ..... .....	..... ..... ..... .....	347,872 80 564,940 02 499,669 20 466,895 99	4,319,906 44	“
Grand Total.....						502,675,685 46		
(a) Net surplus.....								

APPENDIX E LOANS FOR CAPITAL EXPENDITURES, DEFICITS AND TO ASSURE DIVIDENDS DURING CONSTRUCTION

	Authority	Date of Loan	Amount Loaned		Amount Repaid Written Off or Transferred		Date of Repayment, Write off or Transfer	Amount Unpaid March 31, 1947		
			\$	cts.	\$	cts.		\$	cts.	
<i>Canadian National Railway System including Predecessor Companies—</i>										
<i>Canadian Northern Railway—</i>										
Loan Account, 1914	Chapter 4, 1915	1914-15	10,000,000	00						
Loan Account, 1916	Chapter 29, 1916	1916-17	15,000,000	00						
Ontario Interest Account	Chapter 6, 1911	1916 to 1919	2,396,099	68						
Interest Account	Chapter 20, 1914	1916 to 1919	5,294,000	02						
Loan Account, 1917	Chapter 24, 1917	1917-18	25,000,000	00						
Loan on Account of Interest and Equipment	Appropriation Act 1, 1918	1918-19	25,000,000	00						
Purchase of Railway Equipment	War Measures Act, 1918	1918 to 1923	15,081,021	03	13,793,199	87	1919 to 1923			
Loan under Authority, Vote 127	Chapter 38, 1918	1918 to 1923	35,946,838	44	19,020,837	62	1918 to 1930			
Loan under Authority, Vote 126	Appropriation Act 4, 1920	1919-20	75,000,000	00						
Loan under Authority, Vote 126	Appropriation Act 2, 1921	1920-21	48,611,077	00						
Loan under Authority, Vote 136	Appropriation Act 1, 1922	1921-22	71,916,304	55						
		1922-23	42,800,000	00	27,496,498	13	1921 to 1924			
<i>Grand Trunk Railway—</i>										
Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway	Chapter 23, 1913	1925-26	15,000,000	00						
Temporary Loan		1918-19	533,733	33	593,733	33	1921-22			
Interest Account	O.C. Sept., 1919	1919-20	534,800	00	554,800	00	1921-22			
Loan under Authority, Vote 478	Appropriation Act 4, 1920	1920 to 1923	539,857	04	539,855	04	1922-23			
Loan under Authority, Vote 126	Appropriation Act 2, 1921	1921-22	26,469,867	56	1,469,867	56	1922-23			
Loan under Authority, Vote 137	Appropriation Act 1, 1922	1922-23	56,442,855	80	1,149,420	62	1922-23			
			23,288,747	15						
<i>Grand Trunk Pacific Railway—</i>										
Prairie Section Loan Account	Chapter 19, 1909	1909-10	10,000,000	00	10,000,000	00	1921-22			
Three per cent Mortgage Bonds	Chapter 24, 1913	1912 to 1915	33,093,333	23	(a) 45,333	23	1930-31			
Loan Account, 1913	Chapter 23, 1913	1913 to 1915	15,000,000	00	15,000,000	00	1924-25			
Loan Account, 1914	Chapter 4, 1915	1914-15	6,000,000	00						
Interest Account	Appropriation Act 2, 1916	1916-17	7,081,783	45						
Loan Account	Appropriation Act 4, 1917	1917-18	5,038,053	72						
Loan Account	Appropriation Act, 1918	1918-19	7,471,399	93						
Interest Account—Guaranteed by Dominion of Canada	Acts of 1905 and 1914	1918 to 1923	8,704,662	65						
Receiver Account	O.C. Mar. 26, 1919, P.C. 635	1918 to 1923	45,764,162	35						
<i>Branch Lines Coupons—Guaranteed by Alberta and Saskatchewan.</i>										
		1922-23	2,969,585	18	71,048	20	1923-24			
<i>Canadian National Railways—</i>										
Loan Account	Appropriation Act, 1923	1923-24	24,550,000	00						
Loan Account	Appropriation Act, 1924	1924-25	10,000,000	00						
Loan Account	Appropriation Act, 1925	1925-26	10,000,000	00						

Loan Account.....	Appropriation Act, 1926.....	1926-27	10,000,000 00		
Loan Account.....	Appropriation Act, 1929.....	1929-30	2,932,652 91		
Loan Account.....	Chapters 22 & 23, 1931.....	1931-32	41,121,216 41		
Total.....			735,250,049 43	89,731,593 60	1937 to 1947
Less adjustments.....	Chapter 22, 1937.....		(b) 1,666,897 57	c 203,456,953 83	
Amount written off.....	Chapter 22, 1937.....		733,592,151 86	353,188,547 43	(d) 380,403,604 43
<i>Canadian Pacific Railway Company and other Companies now comprised in that System—</i>					
Canadian Pacific Railway—					
Main Line Construction Loan.....	Chapter 1, 1884.....	1883 to 1886	21,650,700 00	21,650,700 00	1885-86
Loan to assist dividends during construction.....	Chapter 1, 1884.....	1883-84	7,380,912 00	(e) 7,380,912 00	1887-86
Saint John Bridge and Railway Extension Company Loan.....	Chapter 26, 1883.....	1883 to 1886	433,900 00		433,900 00
Grand Totals.....			29,465,512 00	(f) 29,031,612 00	(g) 433,900 00
			763,057,663 86	332,220,159 43	380,837,504 43

(a) Difference between conversion of pound sterling at \$480² and at \$486 charged to Consolidated Deficit Account of Canada.

(b) Adjustments to loans under authority of the Canadian National Railway Capital Revision Act of 1937—capital expenditures on wharves (\$1,006,527.61) transferred to Department of Public Works and expenditures on account of the Hudson Bay Railway (\$660,360.45) transferred to the Department of Transport.

(c) This amount represents losses in operation of \$763,231.20.38; losses amounting to \$10,766,575.25 during years 1937-1946 due to Capital adjustments in respect of which the Government has not made cash reimbursements to the railway and net capital loss of \$1,474,571.24 on sale of *St. Lawrence* and *S.S. J. Ross Roberts* less the capital gain of \$19,165,451.38 on repatriation of Canadian National Railway securities and increase in Dominion's Equity in Canadian National Railways due to surplus earnings of the system for the calendar years 1941 to 1945—\$112,562,061.64.

(d) Value of 5,000,000 shares of no par value capital stock of the Canadian National Railways Securities Trust now held by the Government—Appears in Net Debt—Canadian National Railways Securities Trust Stock.

(e) Of this amount \$2,883,912.50 was originally due February 1, 1884, and \$4,507,000 on November 7, 1888. Later, the aggregate of these two amounts, \$7,390,912 was consolidated with the construction loan of \$7,380,912; this amount was rearranged and the whole was made payable on May 1, 1891. All of this liability was discharged by July 1, 1890.

(f) The Canadian National Railway Company has repaid the principal of these loans and the interest on them. The balance of the principal of these loans is now shown in the Balance Sheet of the Public Accounts of Canada under assets, Loans and Advances—Miscellaneous, Schedule "G".

(g) Amount in aid of construction now shown in the Balance Sheet of the Public Accounts of Canada under assets, Loans and Advances—Miscellaneous, Schedule "G".

APPENDIX F LOANS FOR BETTERMENT OF AND REPAIRS TO RAILWAY EQUIPMENT

	Authority	Date of Loan	Amount Loaned	Amount Repaid	Date of Re-payment	Amount Unpaid	Shown in Public Accounts
			\$ cts.	\$ cts.		\$ cts.	
<i>Canadian National Railway System—</i> Loan to enable the Company to finance the work of betterment of and repairs to railway equipment—Repayable in six equal semi-annual instalments.	Chapter 34, 1935.	1935-36	1,183,592 65	304,530 88 394,530 88 394,530 89	1936-37 1937-38 1938-39		
			1,183,592 65	1,183,592 65			
<i>Canadian Pacific Railway Company—</i> Loans to enable the Company to finance the work of betterment of and repairs to railway equipment in its own shops July 1, 1935 to December 31, 1935—Repayable in twelve annual instalments of \$100,000 beginning January 1, 1935 and final instalment of \$70,000 on January 1, 1950. Interest free for first two years, thereafter at 4% per annum.	Chapter 34, 1935.	1935-36	1,270,000 00	100,000 00 100,000 00 100,000 00 100,000 00 100,000 00 870,000 00	1937-38 1938-39 1939-40 1940-41 1941-42		
			1,270,000 00	1,270,000 00			
Grand Totals.			2,453,592 65	2,453,592 65			

APPENDIX G

RAILWAY EQUIPMENT PURCHASED AND SOLD TO THE RAILWAY UNDER HIRE-PURCHASE AGREEMENTS

	Authority	Date of Purchase	Amount Purchased	Amount Repaid	Date of Re-payment	Amount Owng by Railway	Shown in Public Accounts
			\$ cts.	\$ cts.		\$ cts.	
<i>Canadian National Railway System—</i> Purchase of railway equipment by the Dominion Government which in turn is sold to the Railway under a Hire-purchase agreement—Interest free for first two years, thereafter at 3% per annum.	Chapter 34, 1935, and the Supplementary Estimates of 1936-37.	1935-36 1936-37	3,884,489 20 2,838,760 81 6,723,250 01				
				4,654,557 63	1938 to 47	2,063,692 38	(a) Schedule "C".

Interest at 3½% per annum.....	Chapter 205, R.S. 1927.....	1939-40 1940-41	6,188,833 92 8,690,690 80	14,879,524 78	1942 to 47	
	Chapter 3, 1940.....		14,879,524 78			
Interest at 3½% per annum.....	Chapter 11, 1941.....	1941-42	1,027,425 52			
	Chapter 21, 1942.....	1942-43	16,416,838 42			
Interest at 2½% per annum.....	Chapter 32, 1943.....	1943-44	3,295,250 46			
			20,739,514 40	20,739,514 40	1942 to 47	
Interest at 2½% per annum.....	Chapter 32, 1943.....	1943-44	17,366,502 60			
		1944-45	6,068,497 57			
Interest at 2½% per annum.....	Chapter 16, 1944.....	1944-45	23,425,000 17			
			13,080,925 03	4,685,000 04	1942 to 47	(a) Schedule "C".
Interest at 2½% per annum.....	Chapter 16, 1944.....	1944-45	1,675,000 00			
	Chapters 3 and 37, 1945.....	1945-46	11,399,341 48	1,737,456 68	1946 to 47	(a) Schedule "C".
Canadian Pacific Railway Company— Purchase of railway equipment by the Dominion Government which in turn is sold to the Railway under a hire-purchase agreement— Interest free for first two years, thereafter at 3% per annum.....	Chapter 34, 1935, and the Supple- mentary Estima- tes of 1939-37 and 1937-38.....	1935-36 1936-37 1937-38	3,359,211 64 2,281,288 36 89,500 00			
			5,730,000 00	5,730,000 00	1938 to 43	
Interest at 3½% per annum.....	Chapter 206, R.S. 1927.....	1939-40 1940-41	2,903,907 51 7,047,582 13			
	Chapter 3, 1940.....		9,951,489 64	9,951,489 64	1942 to 43	
Grand Totals.....			15,681,489 64	15,681,489 64		
			107,554,045 51	63,249,165 93		44,304,879 58

(a) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railway Company.

APPENDIX H TEMPORARY LOANS AND ADVANCES INCLUDING LOANS MADE IN CONNECTION WITH GOVERNMENT'S RELIEF PROGRAM

	Authority	Date of Loan	Amount Loaned		Amount Repaid		Date of Re-payment	Amount Unpaid March 31, 1947		Shown in Public Accounts
			\$	cts.	\$	cts.		\$	cts.	
<i>Canadian National Railway System—</i> Loans and Advances.....	Chapter 76, 1926-27; Chapters 11 and 54, 1928.	1928-29	50,648,	109 60	50,648,	109 60	1928-29			
Loans and Advances.....	Chapter 64, 1929; Chapter 2, 1930.	1929-30	45,060,	541 78	24,000,	000 00	1929-30			
Loans.....	Chapter 2, 1930.	1930-31	38,600,	000 00	59,660,	541 78	1930-31			
Loans and Advances.....	Chapter 25, 1932.	1932-33	69,200,	000 00	54,522,	661 67	1932-33			
Loans and Advances.....	Chapter 34, 1933.	1933-34	57,042,	438 27	54,414,	337 17	1933-34			
Loans and Advances.....	Chapter 34, 1933; Chapter 28, 1934.	1934-35	85,550,	092 50	68,980,	119 52	1934-35			
Loans and Advances.....	Chapter 28, 1934; Chapters 3 and 17, 1935.	1935-36	141,759,	235 64	139,253,	464 80	1935-36			
Loans and Advances.....	Chapter 3, 1935; Chap- ter 27, 1936.	1936-37	42,044,	886 11	37,077,	380 36	1936-37			
Loans and Advances.....	Chapter 26, 1936; Chapters 6 and 15, 1937.	1937-38	25,578,	469 93	52,612,	825 33	1937-38			
Loans and Advances.....	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1938-39	83,965,	238 25	79,729,	616 80	1938-39			
Loans and Advances.....	Chapter 26, 1936; Chapters 15 and 22, 1938; Chapter 38, 1939.	1939-40	22,978,	856 33	1,500,	000 00	1939-40			
Loans and Advances.....	Chapters 3 and 24, 1940; Chapter 22, 1938; Chapter 24, 1940; Chapters 11 and 12, 1941.	1940-41 1941-42	105,573, 259,587,	445 90 908 68			1941-42			
Loans and Advances.....	Chapter 8, 1942. Chapter 43, 1937; Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8, 21 and 22, 1942.	1942-43	156,041,	194 58	28,409,	586 03	1942-43			
Loans and Advances.....	Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8 and 22, 1942.	1943-44	21,125,	402 99	42,802,	477 09	1943-44			
Loans and Advances.....	Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8 and 22, 1942; Chapter 9, 1944.	1944-45	93,186,	781 58	25,889,	768 58	1944-45			

Loans and Advances.....	Chapter 24, 1940: Chapters 8 and 22, 1942: Chapter 9, 1944: Chapter 43, 1947: Chapter 24, 1949: Chapter 12, 1941, Chapters 8 and 22, 1942: Chapter 9, 1944.	1945-46	65,831,493 62	28,294,867 97	1945-46	(b) Schedule "C".
Loans and Advances.....		1946-47	27,605,409 84	17,795,564 47	1946-47	(c) 617,930,878 69
			(c) 1,391,388,526 60	(c) 773,437,647 91		617,930,878 69
<i>Canadian Pacific Railway Company—</i>						
Temporary Loans.....	P.C. 1150 May 23, 1932	1881-82	500,000 00	500,000 00	1881-82	
Loans to keep workmen employed November 17, 1931 to December 31, 1931—Repayable on demand without interest before any dividends are declared or paid on the Company's common stock.	Chapter 37, 1885..... The Unemployment and Farm Relief Act of 1931 and the Unemployment and Farm Relief Continuance Act of 1932..... Relief Act of 1932.....	1885-86 1932-33 1933-34	5,000,000 00 1,447,222 71 1,000,000 00	5,000,000 00 1,447,222 71 1,000,000 00	1885-86 1943-44	1,447,222 71 (d) Schedule "M".
Loan to keep workmen employed November 23, 1932 to December 20, 1932 and January 9, 1933 to January 17, 1933—Repayable on demand without interest before any dividends are declared or paid on the Company's common stock.						
Loan to enable the Company to defray expenditures necessitated by the employment of unemployed men during the summer of 1936—Repayable on equal instalments over a period of five years with interest at 2½% per annum.	Appropriation Acts.....	1936-37	554,700 00	110,940 00 110,940 00 110,940 00 110,940 00	1937-38 1938-39 1939-40 1940-41 1941-42	
Grand Totals.....			8,501,922 71	7,054,700 00		1,447,222 71
			1,399,890,449 31	780,512,347 91		619,378,101 40

(a) This amount appears in the Public Accounts of Canada in Schedule "C" to the Balance Sheet, as follows:—

Advances, Refunding Act, 1938.....	\$ 76,890,029 45
Advances, Refunding Act, 1944.....	145,686,000 00
Advances, Redemption of Grand Trunk Railway 4½% Perpetual Consolidated Debenture Stock.....	108,155,799 70
Advances, Financing and Guarantee Act, 1941, Purchase of Securities.....	8,592,109 50
Advances, Financing and Guarantee Act, 1942, Purchase of Securities.....	18,276,436 37
Advances, War Appropriation (United Kingdom and Canada) Act, 1942—Purchase of Securities.....	256,387,884 06
Advances, Trans-Canada Air Lines Act—Purchase of Capital Stock.....	3,943,022 71
	\$ 617,930,878 69

(b) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railways.

(c) These amounts include deficits of the Canadian National Railways for the calendar years 1932 to 1935 amounting to \$201,515,846.22 which were carried as loans until the close of each fiscal year and were then charged to expenditure, as shown in Appendix "D" under Canadian National Railways—Loans and Operating Expenditures.

(d) This amount appears in Net Debt—Miscellaneous Non-Current Accounts.

APPENDIX I
STOCK PURCHASED

Canadian National Railway System including Predecessor Companies— Purchase of Capital Stock—	Authority	Date of Purchase	Amount Purchased		Value as at March 31, 1947
			\$	cts.	\$
Canadian Northern Railway— Purchase of Capital Stock—	Chapter 24, 1917,	1918 to 1920	10,000,000 00	(a)	18,000,000 00

(a) This amount represents the initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company which were received in exchange for 180,000 shares of the capital stock of the Canadian Northern Railway Company having a par value of \$18,000,000 as provided for by the Canadian National Railways Capital Revision Act of 1937. The \$18,000,000 appears in Schedule 'L'—Miscellaneous Non-Active Accounts—Canadian National Railway Stock.

APPENDIX J

LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY DOMINION GOVERNMENT

	Authority	Date of Issue	Amount Guaranteed		Date Due	Amount Discharged		Date Discharged	Amount Undischarged in hands of Public	
			\$	cts.		\$	cts.		\$	cts.
Canadian National Railway System including Predecessor Companies— Quebec Bridge and Railway Company 3% 50 year bonds Canadian Northern Railway Company 3% First Mortgage Debenture Stock, £1,923,287 Grand Trunk Pacific Railway Company 3% First Mortgage Bonds, £14,400,000 at \$4.85.	Chapter 54, 1903	1903	6,678,200 00		1953	6,678,200 00		1908		
	Chapter 7, 1903	1903	9,359,996 72		1953	(a) 8,197,228 39		1942 to 46		1,162,768 33
	Chapters 71 and 122, 1903; Chapters 82 and 80, 1904; Chapter 98, 1905 and Grand Trunk Pacific Bond Purchase Act, 1913.	1905 to 1913	68,040,000 00		1962	(a) 33,048,000 00		1912 to 1915		26,465,130 00
	Chapter 57, 1899; Chapter 97, 1903; Chapter 71, 1907; Chapters 11 and 92, 1908; Chapter 5, 1909 and Chapter 37, 1906. R.S.	1908	7,896,590 00		1958	(b) 53 29 (a) 2,200,029 12		1942 to 46		5,636,507 49
	Chapter 6, 1910 and Chapter 37, 1906. R.S.	1910	3,150,000 00		1960	(b) 1 34 (a) 2,599,272 66		1942 to 47		550,726 60
Canadian Northern Alberta Railway Company, 3½% First Mortgage Debenture Stock, £47,200-5-6. Canadian Northern Ontario Railway Company, 3½% First Mortgage Debenture Stock, £7,350,000. Canadian Northern Alberta Railway Company, 3½% First Mortgage Debenture Stock, £733,561-12-10. Canadian Northern Railway Company 4% Debenture Stock, Chapter 20, 1914 Grand Trunk Pacific Railway Company 4% Sterling Bonds, Chapter 34, 1914 Canadian Northern Railway Company 5% Secured Notes Canadian Northern Railway Company 5% Secured Notes	Chapter 6, 1911 and Chapter 37, 1906. R.S.	1911	35,770,000 00		1961	(c) 1,540,003 13 (a) 30,626,814 19		1915		
	Chapter 7, 1912 and Chapter 37, 1906. R.S.	1912	3,569,999 98		1962	(d) 3,569,996 86 (a) 3 12		1942 to 47		3,003,182 68
	Chapter 20, 1914	1914	44,866,666 66		1934	(c) 44,866,666 66		Various		
	Chapter 34, 1914	1914	15,940,800 00		1962	(f) 7,499,982 00 (a) 441,774 00		1918 to 1919		7,999,074 00
	Chapter 11, 1918	1918	9,733,333 33		1921	(a) 9,733,333 33		1921		
Canadian Northern Railway Company 5% Secured Notes	Chapter 11, 1918	1918	8,030,000 00		1921	8,030,000 00		1921		

	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918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APPENDIX J—Concluded

LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY DOMINION GOVERNMENT—Concluded

	Authority	Date of Issue	Amount Guaranteed	Date Due	Amount Discharged	Date Discharged	Amount Undischarged in hands of Public
			\$ cts.		\$ cts.		\$ cts.
Canadian National Railway System, etc.—Cont.							
Canadian National Railway Company 4½% Gold Bonds	Chapter 70, 1924; Chapter 28, 1925; Chapter 51, 1928; Chapters 3, 12, 17, 18 to 22, 24 to 30, 32 to 36, 48, 64 and 73, 1929; Chapters 2, 7, 8 and 46, 1930; Chapter 70, 1924; Chapter 28, 1925; Chapters 12, and 15 to 26, 1926-27; Chapter 51, 1928; Chapters 32, 17 to 24, 44 to 50, 82 to 86, 48 and 73, 1929; Chapters 2 and 46, 1930.	1920	50,000,000 00	1955	(a) 1,504,000 00	1942 to 45	48,496,000 00
Canadian National Railway Company 4½% Bonds	Chapters 1 and 23, 1931.	1931	70,000,000 05	1935	(a) 2,632,000 00	1943	67,368,000 00
Canadian National Railway Company 4½% Bonds	Chapters 1 and 23, 1931.	1931	50,000,000 00	1951	(d) 1,978,000 00	1943	48,022,000 00
Canadian National Railway Company 3% Bonds	Chapter 28, 1934.	1934	20,500,000 00	1950	20,500,000 00	1945	
Canadian National Railway Company 2½% Temporary Bonds	Chapter 28, 1934.	1935	4,751,000 00	1935	4,751,000 00	1935	
Canadian National Railway Company 2½% Temporary Bonds	Chapter 28, 1934.	1935	5,418,000 00	1936	5,418,000 00	1936	
Canadian National Railway Company 2% Temporary Bonds	Chapter 28, 1934.	1935	6,831,000 00	On demand	6,831,000 00	1935	
Canadian National Railway Company 2% Bonds	Chapter 28, 1934; Chapter 3, 1935.	1935	13,400,000 00	1938	13,400,000 00	1938	
Canadian National Railway Company 3% Bonds	Chapter 28, 1934; Chapter 3, 1935.	1935	35,000,000 00	1944	35,000,000 00	1944	
Canadian National Railway Company 3% Bonds	Chapter 3, 1935.	1936	55,000,000 00	1943	55,000,000 00	1943	
Canadian National Railway Company 3% Bonds	Chapter 3, 1935.	1936	25,000,000 00	1953	2,043,725 00	1937	25,000,000 00
Canadian National Railway Company Temporary Bonds	Chapter 3, 1935.	1936	2,043,725 00	On demand	2,043,725 00	1937	
Canadian National Railway Company 2½% Bonds	Chapter 3, 1935.	1937	15,500,000 00	1944	15,500,000 00	1944	
Canadian National Railway Company 3% Bonds	Chapter 3, 1935.	1937	20,000,000 00	1952	20,000,000 00	1945	20,000,000 00
Canadian National Railway Company 3% Bonds	Chapter 3, 1935.	1937	30,000,000 00	1950	30,000,000 00	1945	
Canadian National Railway Company 2% Bonds	Chapter 3, 1935; Chapter 6, 1937.	1938	20,000,000 00	1942	20,000,000 00	1942	
Canadian National Railway Company 2½% Bonds	Chapter 6, 1937; Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939	15,000,000 00	1946	15,000,000 00	1946	
Canadian National Railway Company 3% Bonds	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939	35,000,000 00	1959			35,000,000 00

APPENDIX M

CALCULATION OF ACCRUED INTEREST ON LOANS

Note.—This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Dominion. The interest, however, was never taken into the accounts of the Dominion, but interest amounting to \$500,832,897.67 was shown on the books of the Railway. Total amount of interest calculated up to December 31, 1936 was \$574,781,637.01. Any claim the Dominion may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railway—Capital Revision Act of 1937.

	Authority	Amount of Loan (a)	Interest of Dec. 31, 1936	Totals
		\$	\$	\$
		cts.	cts.	cts.
<i>Canadian National Railway System including Predecessor Companies—</i>				
<i>Canadian Northern Railway—</i>				
Loan Account, 1914.....	Chapter 4, 1915.....	10,000,000 00	9,085,616 44	
Loan Account, 1916.....	Chapter 29, 1916.....	15,000,000 00	18,467,753 41	
Ontario Interest Account.....	Chapter 6, 1911.....	2,396,099 68	1,295,633 33	
Interest Account.....	Chapter 20, 1914.....	5,294,000 02	3,458,940 05	
Loan Account, 1917.....	Chapter 24, 1917.....	25,000,000 00	28,571,122 58	
Loan on Account of Interest and Equipment.....	Appropriation Act 1, 1918.....	25,000,000 00	27,472,644 02	
Loan under War Measures Act.....	War Measures Act, 1918.....	1,887,821 16	2,826,684 90	
Purchase of Railway Equipment.....	Chapter 38, 1918.....	56,926,000 82	57,739,390 59	
Loan under Authority, Vote 108.....	Appropriation Act 4, 1919.....	35,000,000 00	36,374,271 70	
Loan under Authority, Vote 127.....	Appropriation Act 4, 1920.....	48,611,077 00	47,671,090 94	
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	44,419,806 42	40,425,692 26	
Loan under Authority, Vote 136.....	Appropriation Act 1, 1922.....	42,800,000 00	36,271,156 77	
Grand Trunk Railway—			42,940 66	
Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway.....	Chapter 23, 1913.....	15,000,000 00	7,800,000 00	309,702,897 65
Temporary Loan.....			955,888 95	
Loan under Authority, Vote 478.....	Appropriation Act 4, 1920.....	25,000,000 00	24,308,679 03	
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	55,293,435 18	50,799,191 36	
Loan under Authority, Vote 137.....	Appropriation Act 1, 1922.....	23,288,747 15	19,387,043 61	
Grand Trunk Pacific Railway—				
Three per cent Mortgage Bonds.....	Chapter 24, 1913.....	33,048,000 00	15,089,279 43	
Loan Account, 1914.....	Chapter 4, 1915.....	6,000,000 00	7,620,000 00	
Interest Account.....	Appropriation Act 2, 1916.....	7,081,783 45	8,498,922 85	
Loan Account.....	Appropriation Act 4, 1917.....	5,038,063 72	5,743,441 98	
Interest Account—Guaranteed by Dominion of Canada.....	Appropriation Act, 1918.....	7,471,399 93	8,147,417 85	
Receiver Account.....	Acts of 1905 and 1914.....	8,704,662 65	8,258,141 83	
Branch Lines Companies—Guaranteed by Alberta and Saskatchewan.....	O.C. Mar. 26, 1919, P.C. 635.....	45,764,102 35	42,973,242 98	
Canadian National Railway—		2,898,536 98	2,631,518 39	
Loan Account.....	Appropriation Act, 1923.....	24,550,000 00	8,364,657 53	107,326,022 84
Loan Account.....	Appropriation Act, 1924.....	10,000,000 00	19,684,795 70	
Loan Account.....	Appropriation Act, 1925.....	10,000,000 00	6,294,066 71	
Loan Account.....	Appropriation Act, 1926.....	10,000,000 00	5,417,397 27	
Loan Account.....	Appropriation Act, 1929.....	2,932,652 91	5,213,210 15	
Loan Account.....	Chapters 22 and 23, 1931.....	41,121,216 41	989,669 89	
Loan Account.....	Chapter 25, 1932.....	8,077,338 33	10,441,610 95	
Loan Account.....	Chapter 34, 1933.....	8,228,101 10	3,259,752 84	
Loan Account.....	Chapter 28, 1934.....	10,747,973 98	1,429,726 69	
Loan Account.....	Chapter 17, 1935.....	7,283,065 84	1,207,278 06	
Loan Account.....	Chapter 27, 1936.....	7,011,230 75	442,115 61	
Grand Total.....			121,686 67	54,301,313 57
				574,781,637 01

(a) Amount of Loan as at December 31, 1936.



1946-47

Report of the Auditor General to the
House of Commons with respect to
accounts examined and audited in
accordance with the provisions of the
Consolidated Revenue and Audit Act,
1931, and other legislative enactments

AUDITOR GENERAL'S REPORT

1. The Accounts of Canada for the fiscal year ended March 31, 1947, and those of public corporations and commissions subject to examination by the Auditor General, have been audited. As in previous years, the audits were made by means of comprehensive tests, and certificates appearing in the Public Accounts were given subject to the observations set out in this report to the House of Commons. To the extent practicable, transactions were scrutinized currently with the recording in books of account. The attention of administrative officers was drawn to those which did not appear to conform to legislative or executive directions. Many transactions, which might otherwise have necessitated audit observations to the House of Commons, were thus suitably adjusted before the accounts for the year were closed.

2. Section 50 (2) of the Consolidated Revenue and Audit Act, 1931, directs, with respect to the Accounts of Canada, that:

50. (2) In reporting the result of his examination and audit to the House of Commons, the Auditor General shall call attention to every case in which

- (a) a grant has been exceeded; or
- (b) moneys received from sources other than the grants for the year to which the account relates have not been applied or accounted for according to the direction of Parliament; or
- (c) a sum charged against a grant is not supported by proof of payment; or
- (d) a payment so charged did not occur within the period of the account, or was, for any other reason, not properly chargeable against the grant, or was in any way irregular; or
- (e) a special warrant authorized the payment of any money; or
- (f) an objection of the Auditor General was overruled by the Governor in Council or the Treasury Board; or
- (g) a refund or remission of any tax, duty or toll has been made on the authority of any Act of Parliament, or to any other case which the Auditor General considers should be brought to the notice of Parliament.

3. Vote 401, as supplemented, provided \$2,026,219.14 for Marine Service Steamers, Department of Transport. It was observed that accounts totalling \$5,641.45 were paid, but subsequently carried forward and made a charge to the like appropriation for the fiscal year 1947-48. Further, Vote 401 was not charged with stores to the value of \$24,820.94 issued from Stores depots prior to the close of the fiscal year and not credited to Stores Account. If proper accounting charges had been made, there would have been an over-expenditure of \$29,635.82 in Vote 401.

4. Vote 633, as supplemented, provided \$575,000 for the care, operation and maintenance by the Department of Transport of R.C.A.F. airfields transferred to the Department. It was observed that accounts totalling \$13,684.52 were paid, but subsequently carried forward and made a charge to the like appropriation for the fiscal year 1947-48. Further, Vote 633 was not charged with stores to the value of \$616.57 issued from Stores depots prior to the close of the fiscal year and not credited to Stores Account. If proper accounting charges had been made, there would have been an over-expenditure of \$14,041.13 in Vote 633.

5. Appropriations (Votes 489 and 684) totalling \$100,000,000 were provided for the requirements of Commodity Prices Stabilization Corporation and its subsidiary, Wartime Food Corporation. The full amount was advanced, the final \$15,000,000 being paid in April, 1947. At the beginning of the fiscal year cash holdings of the Corporation were \$2,344,590.25, while its balance sheet as of March 31, 1947, records cash holdings of \$17,246,981.78. The Corporation functions as an administrative agency; the action taken resulted in the avoidance of \$15,000,000 lapsing at the end of the fiscal year 1946-47.

6. Reference was made last year (paragraph 3) to payments to the Government of the United States under an arrangement whereby Canadian Service Forces might, up to March 31, 1947, select items from surplus stores and equipment of the United States. In November, 1946, a further advance of \$1,000,000 was authorized, bringing the authorized amount to \$8,000,000 (U.S.). Order in Council P.C. 1129 of March 27, 1947, after reciting that "invoices in a negligible amount have as yet been entered against the \$8,000,000 advance", extends to December 31, 1947, the time in which selections, up to \$6,000,000, may be made. The effect, if deliveries are made, is that 1945-46 appropriations will be charged with deliveries made in 1947-48. Attention is again drawn to the matter because it is inconsistent with the provision of the Consolidated Revenue and Audit Act, 1931, which requires that unexpended balances lapse and be written off at the end of each fiscal year.

7. Attention was also drawn to a financial settlement with the Netherlands Government by which a liability of \$29,300,000 was discharged by a transfer of public property without a charge being made to a parliamentary appropriation. Order in Council P.C. 183 202 of January 17, 1947, authorizes a similar settlement involving transfer of stores and equipment to the Netherlands Government in discharge of a liability for goods, services and facilities supplied to the Canadian Army from August 1, 1946, to date of evacuation. The amount involved is 240,000 guilders (approximately \$90,900).

8. Also in paragraph 3 it was noted that no accounting had been made of \$12,000,000 (U.S.) advanced to the United States Government in connection with the purchase of surplus-war materials and facilities in Canada. The departments concerned were unable to obtain detailed billings from the United States Government in 1946-47. Consequently, it was not established that all materials, etc., purported to be included in the arrangement, had actually been taken on charge in the various stores' accounts.

9. Order in Council P.C. 60/9 of January 4, 1946, declared forfeit foreign currency in the hands of Canadian Army personnel repatriated from the Northwest European theatre of war, on the ground that the money had been illegitimately acquired; but it provided for relief if it be subsequently established that the currency had been legitimately acquired. In a number of cases, Dutch guilders were confiscated and deposited along with other guilder balances to the credit of the Receiver General in Dutch banks. The Netherlands Government, however, has not allowed free exchange of these funds, with the result that they are not convertible into other currencies. Relief was given to various soldiers by paying the dollar equivalent at exchange rates in effect at the time confiscation was made, although the guilder funds are in "blocked accounts" and their ultimate value is speculative. The amount involved in 1946-47 was not large, \$1,157.63.

10. In June, 1942, the Government of the United Kingdom contracted with the Aluminum Company of Canada Limited for fabricated aluminum. Commencing September 1, 1945, Canada made advances to the United Kingdom Government for the purposes of this contract. These totalled \$3,688,000 and were recorded as loans. The authority relied on was section 3 of the War Expenditure and Demobilization Appropriation Acts. The Agreement for the Settlement of War Claims, dated March 6, 1946, provided that on payment of \$150,000,000 by the United Kingdom Government, all claims (save some noted exceptions) between the Governments would be cancelled. As a result, the \$3,688,000 claim was written off. The Governments simultaneously released each other from an accounting of any receipts after February 28, 1946. On April 29, 1946, the Aluminum Company paid the Government of Canada \$351,819.32 by way of refund payable under the terms of the agreement of June, 1942. The recital of Order in Council P.C. 227/1050 of March 22, 1947, includes:

That had the said sum been repaid before the end of February, 1946, which is the outside period covered by the Financial Settlement Agreement of March 6, 1946, it would have reduced the amount of the advances made on behalf of the United Kingdom to the Company;

That having regard to the fact that the said repayment was made after the period covered by the Financial Settlement Agreement and was an amount owing by the Company to the United Kingdom Government, the said amount should be paid to the United Kingdom Government;

and directs that the sum be paid to the United Kingdom Government. Attention is drawn to this payment because it would appear that, if it were in the public interest that the Government of Canada waive a right, the consent of Parliament should first have been secured.

11. *Deep Sea Fisheries Act*.—In 1882 it was enacted that the Governor in Council might distribute \$150,000 annually to assist Atlantic fishermen. In 1891 the sum was increased to \$160,000. The amount of the grant was computed by assuming that the award of \$4,500,000, made under the Treaty of Washington, 1871, if invested, would earn about that amount. The House was informed that:

The proposition is to reimburse the fishermen of that portion of the Dominion who have had taken from them by the treaty exclusive privileges which they formerly enjoyed. It is to compensate them for the competition which they are now meeting with from American fishermen.

The Act itself, c. 74, R.S., authorizes the Governor in Council to distribute the money by devising schemes annually

to aid in the development of the sea fisheries of Canada, and the encouragement of the building and fitting out of improved fishing vessels, and the improvement of the condition of the fishermen.

Distribution has always taken the form of direct payments. The basis of the first payments was: \$4 for large and \$2 for small boats, and \$2 per ton for vessels. In 1947 the basis of distribution was: boats, fishermen \$6.80 and owner \$1; vessels, fishermen \$7.35 and \$1 per registered ton to owner, but not exceeding \$80 per vessel. In the 1947 fiscal year, 20,179 cheques were issued and the distribution by categories, was:

	Quebec	New Brunswick	Prince Edward Is.	Nova Scotia
Boats and fishermen	\$ 38,687	\$ 12,515	\$ 10,788	\$ 52,505
Vessels and fishermen	7,426	8,447	122	29,503
	<u>\$ 46,113</u>	<u>\$ 20,962</u>	<u>\$ 10,910</u>	<u>\$ 82,008</u>

In the past half-century there has been a decrease in the payments made to fishermen of Nova Scotia. On the other hand, payments into Quebec and New Brunswick have increased. The statistics are:

Fiscal Year	Quebec	New Brunswick	Prince Edward Is.	Nova Scotia	Total
1897	\$ 32,992	\$ 13,602	\$ 9,745	\$ 98,048	\$ 154,387
1947	46,113	20,962	10,910	82,008	159,993

Since the Deep Sea Fisheries Act was first enacted, approximately \$10,000,000 has been distributed. The charge on Consolidated Revenue Fund being authorized by a statutory appropriation, the House of Commons has not annually a vote before it. For that reason, attention is drawn to administrative application.

12. *Prairie Farm Assistance Act*.—This statute imposes a levy of one per cent on the price of grain purchased by or through licensed country elevators, grain dealers, track buyers and commission merchants. The moneys are credited to a special account known as the Prairie Farm Emergency Fund, and payments are a charge to it. Section 6 provides that:

6. (8) If at any time the Fund is insufficient to pay awards made under this Act the Minister of Finance may, out of unappropriated moneys in the Consolidated Revenue Fund, with the approval of the Governor in Council, make an advance to the Fund of the amount required to meet the deficit.

(9) An advance made by the Minister of Finance under this section shall be repayable out of the Fund without interest.

The levies have never been sufficient to defray the cost of awards. The total of advances made is \$46,495,075.73, transactions, by fiscal years, having been:

Year	Receipts	Expenditures	Advances
1939-40	\$ 2,103,033 91	\$ 9,453,461 62	\$ 7,500,000 00
1940-41	2,174,390 49	6,699,766 11	4,375,803 33
1941-42	1,832,380 73	13,680,742 87	11,848,362 14
1942-43	2,044,432 10	2,293,429 41	248,997 31
1943-44	3,580,616 09	6,158,263 26	2,577,647 17
1944-45	5,714,762 95	7,009,720 78	1,294,957 83
1945-46	4,431,517 24	16,483,322 86	12,051,805 62
1946-47	4,319,922 31	10,917,424 64	6,597,502 33
	<u>\$ 26,201,055 82</u>	<u>\$ 72,696,131 55</u>	<u>\$ 46,495,075 73</u>

By provinces, the cumulative record is:

Province	Levies	Awards	Percentage of award to levy
Manitoba	\$ 4,233,284 55	\$ 1,772,162 37	42%
Saskatchewan	14,652,897 19	54,502,886 67	372%
Alberta	7,314,874 08	16,421,082 51	225%
	<u>\$ 26,201,055 82</u>	<u>\$ 72,696,131 55</u>	

Serutiny of a township chart, showing the number of awards paid since the inception of the scheme, indicates awards paid in 86 townships in Saskatchewan and Alberta in each of seven years, and that in 326 other townships awards were paid in six years out of the seven. Further, the ratio of awards to levies in respect of farms located in a large area situated in the southwest corner of Saskatchewan and the southeast corner of Alberta averages \$13 paid in awards for each dollar received from levies on grain locally marketed. It is improbable that future receipts will ever suffice to repay the "advances". Notwithstanding the provisions of section 6(9), the Public Accounts do not record as recoverable the sums so advanced; instead, practice has been to report the amounts as expenditures. Attention was drawn to this in the Audit report for 1939-40 (page 557). It would appear desirable that the practice be regularized by Parliament annually appropriating funds necessary.

DOMINION ELECTIONS ACT

13. A Special Committee of the House of Commons has drafted amendments to the Dominion Elections Act, 1938, which will transfer to the Chief Electoral Officer the duty of taxing election accounts. Until legislation results, accounts continue to be taxed by the Audit Office. There were 5 by-elections in the fiscal year, the resulting expenditures being \$52,658.78. Payments of \$13,120.24 were also made with respect to elections held in previous years.

THE BALANCE SHEET OF CANADA

14. In summarized form (to the nearest thousand) the Balance Sheet of Canada as at March 31, 1947, was:—

LIABILITIES—

Floating Debt	\$ 410,287,000	
Deposit and Trust Accounts	175,438,000	
Insurance, Pension and Guaranty Accounts	526,844,000	
Deferred Credits	9,297,000	
Sundry Suspense Accounts	19,383,000	
Province Debt Accounts	11,920,000	
Reserve for Certain Contingent Liabilities	3,127,000	
Funded Debt Unmatured	16,541,900,000	
		<u>\$ 17,698,196,000</u>

ACTIVE ASSETS—

Cash	484,546,000	
Departmental Working Capital Advances	8,574,000	
Loans and Advances	3,458,995,000	
Investments	748,345,000	
Province Debt Accounts	2,296,000	
Deferred Charges	81,984,000	
Sundry Suspense Accounts	19,368,000	
	4,804,108,000	
Less: Reserve for possible losses on ultimate realization of Active Assets	153,669,000	
		<u>4,650,439,000</u>

NET DEBT—

Balance, April 1, 1946	13,421,406,000	
Excess of Revenue over Expenditure for the fiscal year ended March 31, 1947	373,649,000	
		<u>\$ 13,047,757,000</u>

15. *Liabilities.*—These include only those liabilities which have been ascertained and brought to account. The amount does not include: (a) interest accrued but not due (except with respect to War Savings Certificates); (b) approximately \$14,000,000 of interest on the refundable portion of taxes on personal incomes; and (c) obligations incurred for goods received and services rendered but not paid for in the fiscal year. Obligations payable in other than Canadian currency, such as those portions of the Funded and Floating Debt payable in London and New York, are recorded at par of exchange. Indirect or contingent liabilities under government guarantees are not included in the Balance Sheet, but are set out in Schedule "V" thereto.

16. *Active Assets.*—Revenue in arrears, and stores and equipment are not included in the assets, with the exception of the stores inventories of the departments of Public Printing and Stationery and Transport, and the metals purchase accounts of the Royal Canadian Mint. Assets held in other than Canadian currency are recorded at par of exchange.

17. Certain National Defence accounting transactions, which relate to accounts receivable, may not be accepted as recorded in accordance with governmental accounting practices. The consequence of these entries is that "Cash in current deposits" is overstated by \$339,410.59.

18. *Reserve for Possible Losses.*—\$25,000,000 was again credited in 1946-47 to the reserve for possible losses on the ultimate realization of active assets. The total provision since the reserve was established seven years ago has been \$175,000,000. During the fiscal year, \$21,331,139.66

was charged to the reserve, reflecting write-offs in connection with loans and advances made during the war by the Department of Munitions and Supply to certain Crown companies and to privately-managed Crown plants, the authority cited being the Surplus Crown Assets Act. \$11,619,067.08 was on account of Welland Chemical Works Limited, and \$8,010,298.12 on account of Canada Strip Mills Limited. Both plants were sold at less than original cost. Other charges to the reserve were: \$658,598.13 for Melbourne Merchandising Limited and \$1,043,176.33 for Polymer Corporation Limited. At the fiscal year-end, the balance at the credit of the reserve account was \$153,668,860.34.

19. *Net Debt*.—The Net Debt of Canada, being the excess of the recorded Liabilities over the Active Assets, was \$13,047,757,000 as of March 31, 1947. It was represented by:—

	Non-Active Assets	Consolidated Deficit Account	Net Debt
Balance, April 1, 1946	\$ 1,585,064,000	\$ 11,836,341,000	\$ 13,421,406,000
Add: Expenditures, 1946-47	11,918,000	2,622,309,000	2,634,227,000
	1,596,982,000	14,458,650,000	16,055,633,000
Deduct: Revenues, 1946-47	2,587,000	3,005,289,000	3,007,876,000
Balance, March 31, 1947	\$ 1,594,395,000	\$ 11,453,361,000	\$ 13,047,757,000

20. The surplus or over-all decrease in the Net Debt during the fiscal year was \$373,648,900.74. In the preceding fiscal year there was a deficit of \$2,123,043,431.44.

21. *Non-Active Assets*.—These consist of (a) advances, investments and accounts receivable which are neither consistently revenue producing nor of a liquid nature, and (b) payments charged to appropriations designated as capital in Appropriation Acts. An adjustment was made of the recorded value of the Canadian National Railways Securities Trust Stock, there being a capital loss of \$1,307,952.35 on the retirement of rolling stock equipment. As no cash reimbursement was made to the railway, the book value of the capital stock was reduced by an equivalent amount as required by the Canadian National Railways Capital Revision Act, 1937. In 1946-47 expenditures designated as capital totalled \$11,200,247.02 and included improvements to civil airways and airports, flight equipment for the Trans-Atlantic Air Service, dredging of the St. Lawrence Ship Channel and the construction of the new Prince Edward Island car ferry and terminals.

REVENUES

22. Cash receipts and other credits to Revenue totalled \$3,007,876,313.12 for the fiscal year ended March 31, 1947. A comparison by classifications with 1945-46 revenues is:

	1945-46	1946-47
Ordinary	\$ 2,363,161,853 91	\$ 2,588,530,894 64
Special	626,971,003 50	416,758,276 39
Credits to Non-Active Assets	96 39	1,114,764 35
Capital Refunds	375,643 41	109,776 57
Adjusting Entries	22,676,477 17	1,362,601 17
	<u>\$ 3,013,185,074 38</u>	<u>\$ 3,007,876,313 12</u>

Department of Agriculture

23. It was noted that some collections were held in agency banking accounts for long periods before being cleared to the Receiver General. An illustration is community pasture revenues collected under the Prairie Farm Rehabilitation Act. These were sometimes held at Regina for several months before being transferred to Receiver General's Ottawa Account. Methods of recording assessments, collections and outstanding accounts receivable in the Seed Branch are neither standardized nor in accord with present accounting practices. It was also observed that at the Lacombe Experimental Station revenues from certain sales of produce were used to finance activities at the station, in that way supplementing funds appropriated by Parliament. The Department is effecting changes to improve practices.

24. Order in Council P.C. 3871 of May 22, 1944, made under the authority of the War Measures Act, authorized agreements with the governments of Nova Scotia and New Brunswick for the repair of dykes and aboiteaux, because (a) some owners were unable to finance the full cost of repair by reason of high wartime costs, (b) the fertility of much agricultural land would be impaired if repairs were not made, and (c) repair would avoid the necessity of providing feed grains from other provinces. The agreements provided that the work be done by the Provinces, the Government of Canada to pay one-half the cost. In turn, the Provinces undertook to require owners to contribute one-third of the cost "within a period of twelve months after completion of the work" and to "take all necessary action including legal measures to collect". One-half of these collections is payable to the Government of Canada. The net result is a right of the Government of Canada to \$18,162.11; but repayments out of collections from owners, to March 31, 1947, amount to \$3,824.14 in the case of Nova Scotia and \$467.62 from New Brunswick. Since April 1, 1946, new agreements provide that the contribution by the Government of Canada be one-third of cost, without right to any recovery from collections.

25. Section 235 of the Criminal Code, c. 36, R.S., requires the Minister of Agriculture to supervise race track meets and pari-mutuel betting machines operated by racing associations. The section directs that: "The expense incident to such supervision for each meeting to be borne by the association." The assessment on an association is \$65 per day of each meet, subject to additional charges if special action is necessary. The rate, which has been in effect for a lengthy period, is insufficient to meet all expenses incurred. The following are the figures for the last two fiscal years:

	1945-46	1946-47
Supervision assessment	\$ 21,330 00	\$ 22,372 00
Supervision expenses charged to assessments	18,119 77	18,979 01
Deposited to revenue	3,210 23	3,392 99
Expenses charged to the appropriation for head office salaries	4,169 49	4,752 24
Excess of expenditure over revenue	<u>\$ 959 26</u>	<u>\$ 1,359 25</u>

Department of Finance

26. Fines amounting to \$857,170.07 were collected for infractions of Wartime Prices and Trade Regulations. Amounts totalling \$1,150 were subsequently remitted by order of the Governor General in his exercise of the pardoning power. The Board reported that at March 31, 1947, fines amounting to \$170,170 were outstanding. \$14,547.30 was held by the City of Toronto and \$6,402 by the Province of Manitoba, while \$14,370 is related to fines withheld pending the outcome of appeals.

27. The Wartime Prices and Trade Board, on April 7, 1942, authorized the Commodity Prices Stabilization Corporation, except in cases specifically provided, to pay claims for subsidy prior to full investigation of the application therefor. The Corporation has made such payments. Whenever subsequent investigation indicated overpayment, the practice was to recover the amount involved from moneys due in respect of subsequent claims; but when there was no claim against which an offset might be made, some accounts became uncollectible, particularly those relating to milk subsidies. As these subsidy overpayments are in the nature of debts due to the Crown, the Department of Justice gave an opinion on February 12, 1947, as to the power of the Corporation to write off claims:

Where the Corporation makes a claim for repayment of subsidy and the amount repayable is disputed, if after negotiation it is found that a lesser amount is in fact owing, the Corporation may accept payment of the lesser amount in full satisfaction of its claim. If an entry of the amount of the original claim has been made in the books of the Corporation the entry may be corrected to the amount found to be actually owing.

Where the Corporation has a claim for repayment of subsidy and the amount owing is not disputed but cannot be collected, if the matter has been entrusted to this department in contemplation of litigation to effect collection and the debtor thereupon offers part payment in settlement of the whole amount either before or after the commencement of proceedings and the compromise is approved by me, the part payment may be accepted in settlement of the whole obligation. This is a necessary incident to conduct of litigation which by the Department of Justice Act is entrusted to the Attorney General of Canada. In such a case the obligation may be treated by the Corporation as having been discharged and it may be accounted for in this way.

Where as a result of bankruptcy proceedings part payment only of a claim for repayment of a subsidy is received, if such payment is a final payment in the course of bankruptcy proceedings and would discharge the liability of the claim were a claim by an individual, it will discharge the claim for repayment of subsidy and it may be accounted for in this way.

Where the Corporation has a claim for repayment of subsidy and the amount is not disputed but no payment can be collected and no compromise is effected in the manner suggested above, the Corporation cannot write off the debt. This means that the Corporation cannot treat the claim as extinguished and must maintain its records with respect to the claim. There would be, so far as I know, no objection to a claim of this nature being classified for accounting purposes as uncollectible. It might, of course, at any future date become collectible.

Department of National Defence

28. The statutory obligation on the Auditor General with respect to revenue is that he satisfy himself that revenues collected are being fully accounted for. Nevertheless, attention is drawn to a situation existing in National Defence (Air). Scrutiny of files disclosed that inadequate efforts were being made to collect accounts receivable. The explanation received is that the R.C.A.F. had not in all cases reported the accounts to the accounting offices, therefore they had no knowledge on which to found recovery action. Illustrations are: rental arrangements for use of wires, the rental of equipment, share of cost of telephone line construction, rebates to be made by municipal authorities for water, etc. The situation necessitates searching records and setting up appropriate accounts. While the Department advises that the matter is receiving active attention, the point has not been reached where an estimate may be made of the sum involved.

National Film Board

29. The Film Board contracts with film corporations for theatre showings of the Board's films. Contract arrangements provide that the distributors retain a percentage of booking rentals with the Film Board receiving the balance, less certain distribution expenses, including advertising. The form of contract is the one customary in the industry, but the practice does not strictly comply with the provisions of the Consolidated Revenue and Audit Act, 1931.

The examination of settlement statements of one distributor disclosed that credit balances for several films included amounts which had accrued to the Board prior to April 1, 1946. No remittance was received during 1946-47 from this distributor in connection with these films.

Department of National Revenue

30. *Customs Tariff Act*.—Order in Council P.C. 5335 of December 27, 1946, recites that a trade agreement, providing for the reciprocal exchange of most-favoured-nation treatment in tariff matters, was signed with Nicaragua on December 19, 1946. Pending exchange of ratifications, the Order directs that imports from Nicaragua be entered under most-favoured-nation rates. By an exchange of notes of September 26, 1946, a commercial *modus vivendi* was entered into with China whereby, in exchange for like treatment, imports from China are to enter under most-favoured-nation rates. Effect is given by Order in Council P.C. 4587 of November 5, 1946. In both instances, the authority to make the orders in council is cited as section 11 of the Customs Tariff Act, which reads:—

11. The Governor in Council may by Order in Council make such reductions of duties on goods imported into Canada from any other country or countries as may be deemed reasonable by way of compensation for concessions granted by any such country or countries.

This section was enacted in 1935. At that time discussion arose in the House of Commons (Debates, Vol. III, pp. 3192-3194, and Vol. IV, pp. 3321-3323 and 3560) as to what were the constitutional limitations which should govern the employment of the new section. The consensus of opinion then appeared to be that, regardless of legal necessity, constitutional practice called for ratification by Parliament before effect was given to general concessions.

31. *Imports of Live Fur-Bearing Animals*.—Tariff Item 5 of the Customs Tariff reads:—

Animals, living, n.o.p.	British	Intermediate	General
	Preferential		
(a) Cattle—per pound	Free	2 cts.	3 cts.
(b) Sheep, lambs and goats—per head	Free	\$2 00	\$3 00
(c) n.o.p.	Free	20%	25%

Administrative practice, however, permits live fur-bearing animals, imported for breeding purposes, to enter free of duty by classifying them as falling within the scope of Tariff Item 701, which reads:—

Menageries, horses, cattle, carriages and harness of, under regulations prescribed by the Minister.

Attention is drawn to the practice because the text of Item 701 does not appear to be appropriate.

32. *Changes Effected by Emergency Transitional Powers Act*.—By section 284 of the Customs Act, the Governor in Council may transfer to the free list, or reduce customs duty rates on articles used by Canadian manufacturers. Employing the National Emergency Transitional Powers Act, special tariff or tax treatment, which was originally granted under the authority of the War Measures Act, was continued with respect to various imports of articles—other than materials used in Canadian manufactures. The relative orders in council are:—

P.C. 2433 of April 10, 1945—according special tariff treatment to imports under Tariff Item 409g.

P.C. 3356 of May 8, 1945—according special tariff treatment to imports under Tariff Item 43b.

P.C. 3980 of June 5, 1945—granting exemption from special excise tax with respect to certain imports under Tariff Item 109a.

P.C. 3666 of August 29, 1946 (reviving P.C. 7388 of December 21, 1945)—according special tariff treatment to imports under Tariff Items 540c and 540d.

P.C. 3667 of August 29, 1946 (reviving P.C. 6326 of October 2, 1945)—according special tariff treatment to imports of fresh lobsters, effective from September 1, 1946, to February 15, 1947.

33. *Sales of Unclaimed Goods*.—When unclaimed goods are offered for sale at public auction at the Port of Montreal, it is the practice to establish a minimum sale price sufficient to recover only duties and taxes. Thus, storage costs, auctioneers' fees and other expenses are not taken into the calculation. Section 23 (2) of the Customs Act provides that goods may not be sold for less than "a sum sufficient to pay the duties and charges". A reasonable presumption is that "charges" include all costs associated with the storage and disposal of the goods.

34. *Special Deposits.*—It is administrative practice to deposit in local banking accounts of Customs Collectors moneys received as security deposits in connection with imported perishable goods, travellers' samples and tourists' effects. Repayments are made by cheques drawn on such accounts. Amounts received on account of brokers' licence fees are also deposited in these accounts, transfers to the Receiver General being made only after headquarters' approval of the licence applications has been given. The practice has admitted advantages from the administrative point of view, but suitable legislative sanction should be obtained, because section 3 of the Consolidated Revenue and Audit Act, 1931, requires that all public moneys be deposited to the credit of the Receiver General, and "public moneys" is defined to include moneys received "on account of special purposes or in trust for any person . . ."

35. *Sales Tax.*—By departmental regulation of August 1, 1945, sales tax and also special excise tax on products of the carbonated beverage industry continued to be calculated on the basis of prices in effect before that date. A further departmental regulation, dated April 17, 1947, directs that, if prices of carbonated beverages be increased on or after April 2, 1947, manufacturers pay taxes on such price increases, and also on any other increases made during the period August 1, 1945, to April 1, 1947. But manufacturers, who do not further increase prices after April 1, 1947, may compute taxes on the basis of the prices in effect prior to August 1, 1945—in other words, on less than actual sales prices. There is no clear statutory authority to make the regulation.

REFUNDS AND REMISSIONS

36. Relying on the authority given by section 33 of the Consolidated Revenue and Audit Act, 1931, refunds and remissions of customs duties, excise duties and excise taxes were made during the year to a total of \$951,024.60, exclusive of those affecting government departments, Crown corporations and non-profit institutions. Apart from those individually involving sums of \$1,000 or less, and totalling \$24,457.29, the refunds and remissions were:—

Allan Candy Co. Ltd., Hamilton, Ont.	\$ 1,313 31
Andersmith & Company, Montreal, P.Q.	1,986 71
Ayerst, McKenna & Harrison, Montreal, P.Q.	50,000 00
British American Oil Co. Ltd., Montreal, P.Q.	86,220 65
Calgary Brewing & Malting Co., Calgary, Alta.	1,932 48
Campbell Soup Company Ltd., New Toronto, Ont.	13,093 91
Canada and Dominion Sugar Co. Ltd., Chatham, Ont.	2,386 32
Canada Malting Co. Ltd., Toronto, Ont.	1,440 00
Canadian Industrial Alcohol Co. Ltd., Corbyville, Ont.	8,380 13
Continental Can Co. of Canada, Ltd., Montreal, P.Q.	148,120 69
Crosse & Blackwell (Canada) Ltd., Toronto, Ont.	20,412 95
Edible Oils Limited, Fort William, Ont.	9,571 00
Entreprises Olympiques Ltee., Les, Quebec, P.Q.	2,736 23
Feature Footwear Ltd., Montreal, P.Q.	3,308 14
Griffith Laboratories Ltd., Toronto, Ont.	30,298 00
Hovey Packing Co. Ltd., Sherbrooke, P.Q.	2,200 36
Husky Refining Company, Lloydminster, Alta.	29,968 50
Imperial Oil Limited, Toronto, Ont.	9,422 60
Marine Industries Ltd., Sorel, P.Q.	11,655 00
Mont-Clair Richelieu Spring Water Co. Ltd., Montreal, P.Q.	3,357 50
Montreal Locomotive Works Ltd., Montreal, P.Q.	2,631 65
National Chain Drug Stores Ass'n., New York, N.Y.	2,613 66
New Brunswick Breweries Ltd., Fairville, N.B.	1,283 04
O'Keefe's Brewery (West Toronto) Ltd., Toronto, Ont.	2,394 22
Perron, L. R., Dolbeau, P.Q.	3,159 49
Progress Brass & Aluminum Foundry, Montreal, P.Q.	1,113 36
Seagram & Sons Ltd., Jos. E., Waterloo, Ont.	1,661 55
Steel Co. of Canada Ltd., Hamilton, Ont.	464,022 00
Victory Mills Ltd., Toronto, Ont.	1,332 68
Walker & Sons Ltd., Hiram, Walkerville, Ont.	8,551 18

\$ 926,567 31

37. Order in Council P.C. 89 8058 of October 18, 1944, provided for the remission, in advance, of excise duty, in excess of \$1.50 per proof gallon, on spirits distilled from wine produced at registered wineries from native fruits, when such spirits were used exclusively by wine

manufacturers licensed under the Excise Act and regulations as bonded manufacturers. Order in Council P.C. 1/6361 of October 2, 1945, provides similar authority with respect to grain spirits, when such spirits were similarly used. The amounts are:—

Acme Wines Limited, Toronto, Ont.	\$ 40,911 75
Barnes Wines Limited, St. Catharines, Ont.	170,920 01
Bordeaux Wines Limited, Niagara Falls, Ont.	13,480 50
Bright & Co. Ltd., T. G., Niagara Falls, Ont.	1,498,225 53
Chateau Gai Wines, Ltd., Niagara Falls, Ont.	141,075 00
Danforth Wines, Limited, Toronto, Ont.	122,085 45
Grimsby Wines Limited, Grimsby, Ont.	63,483 75
Growers Wine Co. Ltd., Victoria, B.C.	53,637 85
Jordan Wine Co. Ltd., St. Catharines, Ont.	283,414 16
London Winery Limited, London, Ont.	23,531 60
Marsh Winery Ltd., Fred, Niagara Falls, Ont.	63,763 04
Old Battlefield Wine Co., Hamilton, Ont.	27,509 63
Parkdale Wines Limited, Toronto, Ont.	164,707 48
St. Catharines Wines Co. of Canada, St. Catharines, Ont.	74,064 38
Victoria Wineries (B.C.) Ltd., Victoria, B.C.	31,608 69
Welland Winery, Welland, Ont.	31,036 50
	<hr/>
	\$2,803,455 32
	<hr/>

Since the orders in council referred to above—both of which were declared made on the authority of section 33 of the Consolidated Revenue and Audit Act, 1931—have the effect of providing, in advance, for a lower excise duty than that imposed by statute, the authority for the making is open to question. As noted in paragraph 31 of last year's report, Parliament amended the Excise Act, effective August 31, 1946, to provide for the lower rate of duty in the case of spirits distilled from wine produced from native fruits, and thereafter no further remissions were made under P.C. 89/8058. Remissions continued to be made throughout the year, however, under P.C. 1/6361, in the case of grain spirits used by wine manufacturers.

38. Three orders in council granting blanket approval, in advance, for the remission of customs duties and taxes are:

P.C. 3665 of August 29, 1946—providing that “the prices at which surplus Crown assets are disposed of by War Assets Corporation, or any agency thereof, shall be deemed to include all duties and taxes not theretofore paid as well as all duties and taxes which would otherwise be payable on such disposal.”

P.C. 135/4603 of November 6, 1946—authorizing the Minister of National Revenue to reimburse Canadian manufacturers “for the duty and taxes paid by them on goods imported or purchased in Canada for use in connection with orders for Allied Government war production which they have accepted from foreign producers, from Canadian companies, or direct from an Allied Government, and which goods . . . have now been taken over by the Allied Government concerned for disposal.”

P.C. 3/160 of January 14, 1947—providing that “War Assets Corporation or any agency thereof may import, free of all duties and taxes, any reparation in kind allocated to Canada by the Inter-Allied Reparation Agency and the prices at which such reparations in kind are disposed of by War Assets Corporation or any agency thereof shall be deemed to include all duties and taxes which would otherwise be payable in respect thereof.”

39. The following are the orders in council authorizing refunds and remissions to departments and Crown corporations:

P.C. 141/2046 of May 22, 1946—remission to the Department of National Defence, Army, approximating \$300,000, for customs duty and taxes on surplus United States equipment

P.C. 97/2502 of June 19, 1946—to Polymer Corporation Limited, of 60 per cent of the customs duty and taxes on machinery, etc.

P.C. 123/2502 of June 19, 1946—remission to the Department of National Defence for Air, approximating \$1,500,000, for customs duty and taxes on surplus United States equipment.

P.C. 124/2502 of June 19, 1946—remission to the Department of National Defence, Naval Service, approximating \$300,000, for customs duty and taxes on surplus United States equipment.

P.C. 121/3290 of August 2, 1946—refund to Commodity Prices Stabilization Corporation Ltd., of \$780,428.98, for customs duty and taxes paid on acetate and viscose yarns imported from United States concerns during the calendar year 1945.

P.C. 99/4381 of October 23, 1946—to Polymer Corporation Limited of excise tax of three cents per gallon on petroleum fractions, gasoline, benzine and products of like nature (effective from January 1, 1947).

P.C. 110 4603 of November 6, 1946—remission to the Department of National Defence, Army, approximating \$900,000 for customs duty and taxes on surplus United States equipment.

P.C. 266 4981 of December 4, 1946—refund to the Commodity Prices Stabilization Corporation Ltd., of \$772,955.89 for customs duty and war exchange tax paid on raisins which were bulk-purchased in United States during the calendar year 1945.

P.C. 145 5303 of December 24, 1946—remission to the Department of National Defence for Air, of \$701,760, for consumption or sales tax on aircraft and aircraft parts of British production.

P.C. 297/202 of January 17, 1947—to Polymer Corporation Limited, of 60 per cent of the customs duty and taxes on machinery, etc. (extension, to July 31, 1947, of authority granted by P.C. 97/2502 of June 19, 1946, and earlier Orders).

40. Refunds and remissions of income and excess profits taxes of specified amounts were authorized by the Governor in Council with respect to 1946 and prior taxation periods, to a total of \$263,888.82. Those involving amounts of \$1,000 or less totalled \$1,641.20; the others were:

Name	Taxation Period	Amount
British Columbia Electric Railway Co. Ltd.	1933 to 1940	\$ 130,186 06
Canadian General Transit Co. Ltd.	1945	11,224 80
F. Farwell	1940 to 1942	3,897 23
Fundy Construction Co. Ltd.	1941, 1942	6,878 00
Gillespie Grain Co. Ltd.	1946	10,561 87
C. Gordon	1940 to 1942	1,361 01
McColl Frontenac Oil Co. Ltd.	1944, 1945	5,669 14
J. A. D. McCurdy	1940 to 1942	2,720 92
North American Cyanamid Ltd.	1943	87,722 77
H. S. Parkes	1941, 1942	1,021 95
E. W. Willard	1940 to 1942	1,003 82
		<u>\$ 262,247 62</u>

Post Office Department

41. *Special Delivery Charges.*—Section 7 (s) of the Post Office Act vests in the Postmaster General a power to make regulations

establishing a system of special delivery of mailable matter, fixing rates of charges for such special delivery and the method of payment thereof and providing such other details as may be deemed necessary for the carrying out of such system, including payment of messengers, notwithstanding anything in the Civil Service Act.

Acting under this authority, a charge of 10 cents per letter was fixed in 1898, increased to 20 cents in 1921, and reduced to 10 cents again in 1939. A test was made of cost of deliveries in four cities, taking into calculation only allowances to messengers and direct clerical salary cost. The results were:

City	Average Cost per Letter
London	14.9 cents
Ottawa	16.2 cents
Toronto	19.4 cents
Montreal	24.3 cents

42. *Postal Scrip.*—The use of postal scrip in making separate remittances continues to increase. In the year the value was \$877,888.39; in 1945-46 it was \$833,151.39. On the other hand, the use of postal scrip for its original purpose, that of increasing the value of postal notes beyond their face values, declined from \$255,716.42 to \$247,815.12. Use of scrip to make separate remittances permits buyers to avoid paying the excise tax applicable to remitting instruments.

43. *Discounts.*—Section 7 (o) of the Post Office Act authorizes the Postmaster General to grant licences to agents other than postmasters, for the sale to the public of postage stamps and stamped envelopes, and allow to such agents a commission not exceeding two per centum of the amount of their sales.

As was the case in previous years, discounts were allowed users of postage register machines although, with one exception, they were not licensed to make sales to the public, and used the machines as a convenience in prepaying their own postage. These discounts totalled \$18,013.86 in the year.

44. Relieving Postmasters.—When an employee from a staff office (one where employees are paid from an appropriation) is assigned to take temporary charge of an office where salaries are paid out of revenue, travelling and living expenses of the relieving employee are paid from the revenue of the office in question. The charging of the travel expenses to Revenue rather than an appropriation is an irregularity.

Department of Public Works

45. The Minister of Public Works, by the Government Works Tolls Act, c. 167, R.S., is responsible for the collection of tolls and dues on timber, logs, etc., passing through public slides, booms, etc., created to facilitate movement of timber down any river which is under the control of the Government of Canada. Until 1917 the Crown operated works on the St. Maurice River. By Order in Council P.C. 3097 of December 14, 1916, the works were leased for three years to the St. Maurice River Boom and Driving Company, Limited. The rental rate was \$1, the Company undertaking to operate, maintain and repair the works out of tolls, and to pay to the Crown any resulting surplus. By subsequent agreement the Company was authorized to hold surplus revenues. These, by 1925, amounted to \$81,164.85. As from January 1, 1926, it was agreed that, thereafter, the schedule of tolls be calculated at the year-end so as to defray the year's cost of administration, operation, maintenance, etc. On January 24, 1941, by Order in Council P.C. 520, the Governor in Council authorized a renewal of the lease for 21 years from January 1, 1941. The Order in Council states:

That as regards the accumulated surplus of \$81,164.85 above mentioned, the Company advises that this amount is in its possession in cash, deposited in the bank, and is used as a working capital to carry on operations and it is observed that while the whole of this amount is not required each year it may have to be used at any time should the Company's operations be extended or should unforeseen damages occur to the works;

That the Chief Engineer under the circumstances advises that the said accumulated surplus be left in the hands of the Company to be used as a working capital;

That the Deputy Minister of Public Works concurs in the recommendations of the Chief Engineer.

Attention is drawn to this arrangement because the effect is to permit revenue to be retained as working capital without parliamentary authority.

Department of Reconstruction and Supply

46. The Department of Reconstruction and Supply Act, c. 16, Statutes 1945 (2nd Session) empowers the Minister to order a refund to the Crown whenever he is satisfied that the total amount paid to a war supply contractor is in excess of fair and reasonable cost of performance, plus a reasonable profit. 7,176 war contractors were directed to submit financial statements and other data to the Department, which completed its scrutinizing of records on July 31, 1947. It decided that approximately 4,000 did not require further investigation. In about 1,700 other cases the decision, after inquiry, was that prices paid were reasonable. Collectively, in these cases the average profit had been 3.95 per cent of cost. The remaining contractors were required to renegotiate. For this group the reported average profits was 12.41 per cent of cost. As a result of the renegotiating work, the average profits was reduced to 6.8 per cent. The Department treated a profit of less than 5 per cent as adequate whenever the contractor had to put forth relatively little effort—a commission agent, for example. For ordinary contracts, or where there was substantial production over an extended period of time, 5 per cent was accepted. But where special skill was involved, or where substantial savings had accrued to the Crown by reason of a contractor reducing costs of production, the Department allowed more than 5 per cent in various instances. Except in a few cases, 10 per cent was the maximum allowed. The exercise of discretion vested in the Minister involved factors which were not susceptible to audit. For that reason, audit tests were directed to procedures and safeguards applied in arriving at decisions. Renegotiations resulted in agreements to recover \$478,851,221. This total may not be regarded as a revenue windfall, because most of it would be paid in taxes. The real benefit, in addition to establishing the actual cost of war contracts,

is that renegotiations reduce the refundable payments to be made under the Excess Profits Tax and the Income Tax Acts. In cases where no agreement is reached, the Act provides for notice being given by the Minister of the amount he demands. Then, if the recipient contests, his recourse is to the Exchequer Court. As of July 31, ten notices of the Minister were outstanding. They involve \$4,627,491.43.

47. A complete and centralized record of all automotive vehicles was not maintained by the Department of Munitions and Supply, and the Department of Reconstruction and Supply has not developed a record; consequently, audit enquiries with respect to the allocation or disposal of a large number of vehicles have not been satisfied.

APPROPRIATION ACTS

48. The amounts provided by parliamentary appropriations, the disbursements therefrom and lapsed balances are:—

	Grants	Expenditures	Loans, Advances and Investments	Lapsed
Annual Appropriation Acts—				
General	\$ 536,906,650 54	\$ 386,795,783 91	\$ 70,916,334 97	\$ 79,194,531 66
Demobilization and Recon- version	1,302,764,833 39	1,001,926,861 07	12,703,739 39	288,134,232 93
Continuing Appropriations	1,579,820,632 90	927,179,446 99	652,641,185 91	
War Appropriation (United King- dom Financing) Act, 1942....	101,360 94		101,360 94	
War Service Grants Act, 1944....	318,325,320 41	318,325,320 41		
United Kingdom Financial Agree- ment Act, 1946.....	640,000,000 00		640,000,000 00	
	<u>\$ 4,377,918,798 18</u>	<u>\$ 2,634,227,412 38</u>	<u>\$ 1,376,362,621 21</u>	<u>\$ 367,328,764 59</u>

49. *Annual Appropriations*.—The total of lapsings in votes was \$79,194,531.66. Depart-ments having lapsed balances in excess of \$500,000 were:—

Agriculture	\$ 3,271,936 03
External Affairs	517,619 05
Finance	2,458,743 84
Fisheries	903,128 32
Justice	527,561 58
Labour	1,153,658 54
Mines and Resources	2,259,302 66
National Health and Welfare	2,060,040 15
National Revenue	842,700 58
Post Office	2,585,564 46
Public Works	17,172,741 54
Reconstruction and Supply	3,477,703 15
Royal Canadian Mounted Police	3,394,341 04
Trade and Commerce	1,780,316 65
Transport	5,591,757 38
Veterans Affairs	30,883,930 67

50. The principal votes involved were:—

Agriculture—Vote 31 provided \$3,000,000 for expenditures under the Prairie Farm Rehabilitation Act and water storage. Of this amount, \$694,471.73 lapsed.

Vote 34 provided \$2,000,000 for assistance to encourage the improvement of cheese and cheese factories. Of this amount, \$560,406.49 lapsed.

Finance—Votes 74 and 728 provided \$5,100,000, subject to the approval of the Treasury Board, for salaries, cost of living bonus, reclassifications and increases. Of this amount, \$1,827,304.78 lapsed.

Labour—Vote 114 provided \$1,000,000 for payments to the Provinces re agreements under the Vocational Training Co-ordination Act, 1942, including undischarged commitments of previous years. Of this amount, \$535,017.81 lapsed.

National Health and Welfare—Votes 225 and 798 provided \$4,403,390 for medical services to Indians and Eskimos. Of this amount, \$549,964.66 lapsed.

Post Office—Votes 263 and 807 provided \$18,621,767 for air and land mail services. Of this amount, \$1,653,556.17 lapsed.

Public Works—Votes 284 and 819 provided \$2,416,850 for construction, repairs and improvements of public buildings in the Province of Quebec. Of this amount, \$1,774,106.66 lapsed.

Votes 285, 652 and 820 provided \$2,823,750 for construction, repairs and improvements of public buildings in the Province of Ontario. Of this amount, \$1,993,085.94 lapsed.

Votes 288 and 823 provided \$772,200 for construction, repairs and improvements of public buildings in the Province of Alberta. Of this amount, \$704,947.66 lapsed.

Votes 289 and 824 provided \$1,399,400 for construction, repairs and improvements of public buildings in the Province of British Columbia. Of this amount, \$1,292,222.20 lapsed.

Votes 314, 654 and 830 provided \$3,688,600 for construction, repairs and improvements—harbours and rivers—Nova Scotia. Of this amount, \$2,197,028.68 lapsed.

Votes 316 and 832 provided \$663,900 for construction, repairs and improvements—harbours and rivers—New Brunswick. Of this amount, \$537,170.47 lapsed.

Votes 317, 656 and 833 provided \$3,410,100 for construction, repairs and improvements—harbours and rivers—Quebec. Of this amount, \$1,414,037.51 lapsed.

Votes 318 and 834 provided \$2,610,400 for construction, repairs and improvements—harbours and rivers—Ontario. Of this amount, \$1,589,331.88 lapsed.

Votes 321, 658 and 837 provided \$2,220,600 for construction, repairs and improvements—harbours and rivers—British Columbia and Yukon. Of this amount, \$1,572,458.92 lapsed.

Reconstruction and Supply—Vote 344 provided \$4,500,000 for payments in connection with the movements of coal under conditions prescribed by the Governor in Council. Of this amount, \$3,034,277.18 lapsed.

Royal Canadian Mounted Police—Votes 349 and 854 provided \$9,120,703.94 for land services arising out of the Royal Canadian Mounted Police Act, enforcement of federal statutes generally, and other incidental expenses. Of this amount, \$2,366,133.57 lapsed.

Vote 350 provided \$1,402,953 for marine services. Of this amount, \$656,601.32 lapsed.

Transport—Vote 418 provided \$2,350,000 for the construction and improvement of Prince Edward Island car ferry terminal facilities. Of this amount, \$1,907,973.52 lapsed.

Vote 433 provided \$3,837,425 for the construction and improvement of airways and airports, including radio facilities. Of this amount, \$1,991,538.97 lapsed.

Veterans Affairs—Votes 445 and 889 provided \$6,048,649 for district administration. Of this amount, \$768,217.58 lapsed.

Votes 447 and 891 provided \$21,787,039 for treatment services. Of this amount, \$3,708,834.06 lapsed.

Votes 453 and 896 provided \$37,750,000 for European War pensions—World War I. Of this amount, \$764,965.76 lapsed.

Votes 454 and 897 provided \$12,000,000 for war veterans' allowances—World War I. Of this amount, \$2,027,581.57 lapsed.

Votes 461 and 900 provided \$6,578,560 for administration of Soldier Settlement, British Family Settlement, General Land Settlement and Veterans' Land Act. Of this amount, \$1,191,446.83 lapsed.

Votes 466 and 901 provided \$6,000,001 for the payment of grants to veterans settled on Provincial and Dominion lands in accordance with agreements under the Veterans' Land Act. Of this amount, \$5,173,932.30 lapsed.

Vote 467 provided \$2,000,000 for the payment of grants to Indian veterans settled on Indian Reserve lands under the Veterans' Land Act. Of this amount, \$1,681,467.03 lapsed.

Votes 475 and 902 provided \$82,000,000 for purchase of land, improvements, stock and equipment under the Veterans' Land Act. Of this amount, \$13,398,454.21 lapsed.

51. *Demobilization and Reconversion Appropriations*.—Amounts totalling \$1,302,761,833.39 were granted. Expenditures totalled \$1,001,926,861.07 and disbursements by way of loans and advances amounted to \$12,703,739.39. Departments with lapsings of over \$500,000 in Demobilization and Reconversion votes were:

	\$ 23,097,879 74
Agriculture	10,687,173 91
Finance	8,766,861 42
Labour	2,166,201 27
Mines and Resources	114,231,371 19
National Defence	844,021 62
Public Works	75,982,678 90
Reconstruction and Supply	703,947 69
Royal Canadian Mounted Police	9,083,483 77
Transport	40,767,643 35
Veterans Affairs	

52. The principal votes involved were:

Agriculture.—Vote 476 provided \$53,462,029 for expenses of the Agricultural Food Board. Of this amount, \$16,667,888.13 lapsed.

Votes 477 and 903 provided \$33,157,785 for expenses of the Agricultural Supplies Board. Of this amount, \$4,123,899.52 lapsed.

Vote 478 provided \$2,029,102 for expenses of the Dairy Products Board. Of this amount, \$1,684,750.18 lapsed.

Vote 479 provided \$5,168,799 for expenses of the Meat Board. Of this amount, \$516,262.53 lapsed.

Finance.—Votes 488 and 905 provided \$13,250,000 for administration expenses of the Wartime Prices and Trade Board. Of this amount, \$511,695.63 lapsed.

Vote 909 provided \$630,000 for payments by the Canadian Wheat Board to producers of Ontario winter wheat. The whole amount lapsed.

Vote 505 provided \$10,000,000, subject to the approval of the Treasury Board, for miscellaneous and unforeseen expenses. Of this amount, \$9,094,044.53 lapsed.

Labour.—Vote 523 provided \$1,250,000 for Dominion contribution towards replacement by a province or municipality of machinery used in war emergency training. Of this amount, \$1,246,903.32 lapsed.

Vote 524 provided \$4,500,000 for payments to the provinces under agreements with respect to training former war workers and capital expenditures for vocational school buildings and equipment. Of this amount, \$4,493,661.44 lapsed.

Votes 531 and 920 provided \$4,300,000 for the dispersal, maintenance and removal of Japanese nationals and other persons of the Japanese race. Of this amount, \$1,138,991.68 lapsed.

Mines and Resources.—Vote 562 provided \$775,000 for expenditures of the Immigration Branch in connection with looking after Canadian interests abroad. Of this amount, \$627,544.74 lapsed.

National Defence.—Votes 568 and 924 provided \$125,991,662 for Air Services. Of this amount, \$26,693,926.36 lapsed.

Vote 569 provided \$283,170,171 for Army and Related Services. Of this amount, \$64,292,631.81 lapsed.

Votes 570 and 925 provided \$77,687,108 for Naval Services. Of this amount, \$12,838,820.14 lapsed.

Vote 571 provided \$14,495,861 for defence research. Of this amount, \$10,405,992.88 lapsed.

Reconstruction and Supply.—Vote 604 provided \$5,991,500 for departmental administration. Of this amount, \$1,851,153.37 lapsed.

Votes 605 and 940 provided \$36,400,000 for the liquidation of contracts, miscellaneous and unforeseen expenses, and for recoverable advances. Of this amount, \$13,747,800.22 lapsed.

Vote 606 provided \$10,000,000 for reconstruction projects. Of this amount, \$9,730,773.91 lapsed.

Vote 607 provided \$42,000,000 for housing development. Of this amount, \$8,837,353.39 lapsed.

Vote 609 provided \$20,000,000 for administration, reconversion and operation of Crown companies and plants. Of this amount, \$9,215,952.85 lapsed.

Votes 610 and 941 provided \$75,000,000 for the termination of contracts. Of this amount, \$19,800,276.38 lapsed.

Vote 611 provided \$10,000,000 for recoverable advances for working capital purposes. The whole amount lapsed.

Vote 943 provided \$5,000,000 for the liquidation of outstanding commitments for the purchase of war supplies delivered prior to V-J Day. Of this amount, \$1,877,073.48 lapsed.

Royal Canadian Mounted Police.—Vote 613 provided \$2,599,728 for increased activities of the Force. Of this amount, \$703,947.69 lapsed.

Transport.—Votes 620, 692 and 946 provided \$5,877,002 for facilities and operations under the administration of the Director of Merchant Seamen. Of this amount, \$3,108,038.06 lapsed.

Votes 628 and 951 provided \$8,588,000 for construction and improvement of airways and airports, including radio facilities. Of this amount, \$4,528,436.24 lapsed.

Veterans Affairs.—Votes 639 and 961 provided \$51,491,250 for treatment and pension examination—World War II. Of this amount, \$509,510.94 lapsed.

Votes 640 and 962 provided \$37,000,000 for pensions—World War II. Of this amount, \$3,237,191.64 lapsed.

Votes 644 and 963 provided \$119,080,000 for post discharge rehabilitation benefits. Of this amount, \$22,317,606.17 lapsed.

Vote 647 provided \$22,818,620 for hospital accommodation and facilities. Of this amount, \$14,485,231.79 lapsed.

53. Continuing Appropriations.—In addition to expenditures made under the authority of annual Appropriation Acts, payments totalling \$926,903,957.55 were made under the authority of various statutes which authorize charges to Consolidated Revenue Fund. The principal items were:

Interest on Public Debt	\$464,394,876 26
Family Allowances	245,140,531 59
Dominion-Provincial Taxation Agreements	94,380,510 18
Old Age Pensions	35,927,514 20
Subsidies to Provinces	14,382,750 02
Loan Flotation Charges and Annual Amortization of Bond Discounts and Commissions	12,138,967 70

54. Loans, advances and investments totalling \$652,641,185.91 were made under the authority of the following statutes:

Bretton Woods Agreements Act, 1945	\$348,719,837 50
Export Credits Insurance Act, 1944	267,982,696 68
Canadian National Railways Refunding Act, 1941	23,502,000 00
Trans-Canada Air Lines Act, 1937	3,943,022 71
Canadian Farm Loan Act, R.S.	3,150,000 00
Agricultural Prices Support Act, 1944-45	2,628,028 56
Canadian Commercial Corporation Act, 1946	2,500,000 00
Municipal Improvements Assistance Act, 1938	140,545 00
Canadian National Railways Financing and Guarantee Act, 1940	53,885 20
Indian Act, R.S.	13,155 63
Canadian National Railways Financing and Guarantee Act, 1942	3,949 17
Canada Grain Act, R.S.	2,873 64
Canadian National Railways Financing and Guarantee Act, 1941	1,200 82
	<hr/>
	\$652,641,185 91

55. *War Service Grants*.—Amounts totalling \$318,325,320.41 were paid out under the authority of the War Service Grants Act, 1944, by way of war service gratuities and re-establishment credits. The total sum paid under the authority of this Act from enactment to March 31, 1947, has been \$578,139,163.69.

56. *United Kingdom Financial Agreement Act*.—This statute, c. 12, Statutes 1946, authorizes advances up to \$1,250,000,000 to facilitate purchases by the United Kingdom Government of goods and services in Canada and to assist in making it possible for that Government to meet post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars, and to assume the obligations of multilateral trade. The agreement provides that this credit of \$1,250,000,000 may be drawn upon at any time prior to December 31, 1951. In the fiscal year \$640,000,000 was advanced.

EXPENDITURES

57. *Payments to Public Employees.*—Section 17 of the Civil Service Act directs that no payment, additional to the salary authorized by law, shall be made to any person subject to the provisions of that Act. During the war years many additional payments were authorized by the Governor in Council by relying on the War Measures Act or provisions in War appropriations. In the fiscal year 1947 it was noted that payments were still being made to various civil servants by treating them as in travel status while performing duties for extended periods at *de facto* headquarters. In some instances arrangements were sanctioned by order in council, but the statutory authority relied on to make such orders was not quoted. Another practice noted is that in some departments meals are provided to staff. In some cases a charge is made, often less than cost; in other instances employees are reimbursed amounts paid to restaurants. Practices are neither uniform nor invariably authorized by executive order.

58. Section 47 of the Civil Service Act provides that the Civil Service Commission may, with the approval of the Governor in Council, make regulations with respect to retiring leave. A regulation has long existed which permits, in a case of resignation, grant of leave with pay to the amount of accumulated leave credits, but not exceeding sixty days. This regulation was made when practically all governmental service was in departments and therefore was easily controlled. However, cases now arise of civil servants resigning and simultaneously taking new employment in a company or corporate body of the Crown, or becoming annuity agents, etc. It was also observed that persons taking discharges from Service Forces are granted leave with pay under Service regulations and, in the leave period, appointed to positions in the Civil Service. A like situation sometimes arises when a civil servant resigns to become a member of the Service Forces. Further consideration might usefully be given to the leave with pay regulations.

59. There is no formal regulation with respect to the grant of leave by way of compensation for overtime work, but the practice, whenever a civil servant is required to work overtime for three hours, is to allow compensating leave of half a day when it may be taken without delaying official work. For that reason, departments maintain records of overtime credits. During the war years many officers and employees accumulated substantial overtime credits, because the volume of work to be performed did not permit compensating leave to be taken currently. The result is that now, when such employees leave the civil service by reason of resignation or retirement, these accumulated overtime credits are sometimes taken into calculation, with the consequence that cases were noted of employees being recorded as on duty for periods long after they had severed active participation in the work of a department. The practice of allowing compensating leave for overtime work is an economical way of compensating civil servants, but it is desirable that application be uniform and the amount kept within reasonable limits.

Department of Agriculture

60. *Vote 15.*—The expenditure under this vote (Branch Farms and Stations and Illustration Stations) includes \$46,500 for purchases of land. An order in council of February 12, 1934, requires departments to file with the Department of Mines and Resources information regarding realty transactions, in order that there be a central record of all lands owned or controlled by the Government of Canada. The Department of Agriculture has not been reporting purchases and sales for the purpose of this registry.

61. *Vote 47.*—Beginning in 1943-44, the Agricultural Supplies Board entered into contracts with growers, under a plan styled "The Dominion Seed Programme", to ensure adequate production of vegetable seeds. Seed produced by growers, but not disposed of by them, was purchased by the Board and stored pending resale. The cost of seed thus purchased was \$234,358.74, including freight and storage. Sales amounted to \$9,615.25. Thus, \$224,743.49 is invested in 208,898 pounds of unsold seed.

62. Order in Council P.C. 3 8097 of September 9, 1942, authorized the purchase of 280 pounds of seed at a cost of \$1,571.40, in order to ensure production of sufficient seed for overseas contracts. The Order in Council stated:—

That this seed is being grown by seed growers under an arrangement whereby, subject to a successful crop, the price of the seed supplied to the respective growers will be deducted from the proceeds of their seed deliveries, and refunded to the Receiver General of Canada.

A review of this transaction indicates that no repayment has been made, and that approximately 225 pounds of the original purchase was not disposed of and is now of doubtful value.

Department of External Affairs

63. *Vote 43.*—A Treasury Board Minute of May 2, 1946, approved purchase of automobiles, household appliances, foodstuffs, etc., on behalf of heads of missions and staffs of Canadian offices abroad, chargeable to the appropriation of the office to which the individual was attached, and subject to recovery from the person concerned. Some advances have remained outstanding for considerable periods. At the fiscal year-end \$11,206.14 was outstanding.

64. Regulations governing the payment of removal expenses stipulate that Treasury Board approval be obtained before payment is made. General practice is to make accountable advances to individuals to cover the estimated cost of removal, and to require the subsequent submission of accounts to Treasury Board before clearing advances. Accounts for removal expenses totalling \$180,841.44, incurred prior to March 31, 1947, by this Department's officials, had not been approved by Treasury Board as at the fiscal year-end, although outlays involved had been applied to liquidate accountable advances. Of the total, \$23,709.79 is related to 1944-45, \$62,729.37 to 1945-46 and \$94,402.28 to 1946-47. During the period April 1, 1947, to September 30, 1947, amounts totalling \$29,247.65 were approved by Treasury Board, leaving a balance unapproved of \$151,593.79 at that date.

Department of Finance

65. *Vote 499.*—An agreement was authorized by Order in Council P.C. 466 of February 15, 1946, whereby payments would be made to the Citizens' Rehabilitation Council of Greater Vancouver for the purpose of operating a hostel in the old Vancouver Hotel. By this Order, the Minister of Finance was authorized to pay:—

a sum not exceeding \$5,000 at the beginning of each calendar month during which the said hostel is in operation up to and including April, 1947; and

a sum not exceeding \$30,000 before April 30, 1947, if the Minister of Finance is satisfied that such additional sum is necessary for the successful operation of the said hostel after the City of Vancouver and other contributing parties have made their agreed contributions in full in respect thereof.

In the fiscal year 1946-47 the \$5,000 payments were made monthly. Of the \$30,000 contingent provision, \$23,000 was paid. At the outset, administrative practice was to regard the monthly \$5,000 payments as a grant for which no accounting was required. As a result of representations made by the Audit Office, payments are now recorded as accountable advances subject to production of evidence that the full amount was required for operations.

Department of Labour

66. *Vote 921.*—Under the provisions of Order in Council P.C. 3112 of July 23, 1946, approximately 2,900 veterans of the Polish armed forces serving under British Command were brought to Canada as agricultural labourers. Medical examinations were carried out overseas under the direction of a medical officer sent from Canada for this purpose. Chest X-rays, made immediately on arrival of the men in Canada, disclosed a high incidence of suspected tuberculosis. In January, 1947, about 90 were sent for treatment to the Veterans Affairs hospital at Brandon. In June, 38 were certified as requiring continuing hospital treatment for periods ranging from six months to several years. The Order in Council contemplated payment of medical expenses for a two year period; but if chest X-rays had been carried out in Europe, presumably these men would have been rejected at the outset. Hospital expenses approximated \$60,000 as at June 15, 1947—the date of audit. Total expenses incurred for all hospital accounts and medical treatment, other than tubercular cases, to the same date amounted to about \$25,000. An agreement has been made with the British Government whereby it contributes 50 per cent

of the total estimated cost for the care of tubercular patients, which, for the purposes of the agreement, is estimated at \$107,000. The money has been received and credited to revenue. This payment relieves the British Government of all responsibility for medical costs incurred in treating Polish veterans who suffer from tuberculosis.

Department of Mines and Resources

67. *Vote 150*.—Section 36 of the Public Works Act requires public invitation for tenders except in cases (a) of pressing emergency, (b) of performance of work by employees of the Department, or (c) when the estimated cost is less than \$5,000. The Department requested the Department of Public Works to undertake the construction of water and sewage systems for the Yellowknife Townsite. *Vote 150* appropriates \$245,000 for the purpose. No advertisement for tenders was made. Order in Council P.C. 368 of January 31, 1947, recites:—

That the designing engineer has now prepared the necessary plans and specification for this development, and in order to provide these facilities as soon as possible, it is considered necessary to retain the services of a competent construction firm for the installation of these services;

That the Northern Construction Company and J. W. Stewart Limited, of Vancouver, B.C., who are thoroughly competent to undertake this class of work, are presently engaged in the construction of a power development in the vicinity of Yellowknife, and they have agreed to supply all labour and materials, other than Government issue, for the construction of the water supply and sewage systems, and appurtenances thereto, at cost plus a fixed fee of \$52,500 for the work as shown on the plans and covered by the specification, in accordance with the draft agreement hereto, the cost of such work being estimated at \$1,000,000.

Department of National Defence

68. *Vote 568*.—At the close of the fiscal year settlements had been reached with all companies, save one, which had contracts for civil-operated R.C.A.F. training schools. The exception is St. Catharines Flying Training School Limited. In this instance there is disagreement as to the disposition of surplus funds arising from the operation of the school.

69. The Surplus Crown Assets Act contemplates that the disposal of all surplus war equipment and stores shall be under the control of the Minister of Reconstruction and Supply. Order in Council P.C. 68/5192 of December 18, 1946, authorizes the Department of National Defence (Air) to transfer title to furnishings and equipment and 52 Cornell aircraft, with relative spare parts, to various civilian flying clubs which had operated air training schools under the Commonwealth Air Training Plan. The Department provided the equipment, without charge, in order to permit the schools to resume their normal activities. The transactions noted are, in effect, gifts of surplus war supplies. For that reason, attention is drawn to the fact that the Order in Council does not indicate that the recommendation originated with the Minister of Reconstruction and Supply.

70. *Vote 569*.—When the Department of National Defence assumed responsibility in 1946-47 for the accounts of the Inspection Board of the United Kingdom and Canada, it was established that deductions made from salaries and wages for war bonds were greater than the sum paid to the Receiver General. Examinations do not disclose the cause of the shortage. In order that bonds be delivered to all subscribers, Treasury Board on April 25, 1947, authorized \$212.10 to be credited from this vote to the Inspection Board, Ninth Victory Loan Account. More properly, the charge should have been to *Vote 496*, appropriated to cover "miscellaneous small losses which have occurred as an unavoidable consequence of the method of selling and distribution of War Savings Stamps, War Savings Certificates or Victory Bonds."

71. The Army vote was charged with all labour and allied costs arising out of the operation of the Longue Pointe Central Ordnance Depot, although much work performed was for the benefit of War Assets Corporation. When a survey of the situation was made in January, 1947, Service personnel at Longue Pointe and Bouchard numbered 902, civilians 3,567 and Corps of Commissionaires 272. At that time 30 per cent of the tonnage handled was regarded as being on War Assets Corporation's account. Effective April 1, 1947, it was directed by Order in Council P.C. 145/1727 of April 30, 1947, that the Corporation reimburse the 1947-48 appropriations its proportion of operating and administrative costs of the Depot.

72. Changes in policy have been made in respect of the organization and training of the Canadian Officers' Training Corps. The new policy provides for payments on scales higher

than hitherto. Payments to universities for accommodation provided to C.O.T.C. contingents are regulated by orders of the Governor in Council. At the close of the fiscal year amendments to the regulations had not received Executive approval.

73. An Army paymaster overseas embezzled pay funds amounting to \$34,839.98. He was sentenced in October, 1946, to two years' imprisonment. No restitution was made and no recovery was effected from the Government Officers' Guarantee Fund in the fiscal year, although he was bonded for \$10,000.

74. A court of inquiry investigated the loss of \$2,000 from an Army paymaster's office in 1943, and decided that it could not recommend that the amount be written off as a charge against the public because there had been negligence on the part of the paymaster. He undertook to pay off the loss by way of monthly deductions from service pay. On discharge last December, \$1,300 still remained unpaid. A further \$50 was paid in January, 1947. The paymaster then advised that he would make no further payments. The record does not indicate any further departmental action to effect collection. From the accounting viewpoint, the carrying forward of a "paymaster's advance" from year to year is objectionable when it is known that the funds are non-existent.

75. The Currency Section of the Allied Control Commission for Germany has on deposit 16,613,206 German marks (the original dollar equivalent is \$1,749,684). The deposit represents currency accumulated by Canadian paymasters in excess of that drawn for payment to the troops. The surplus arose through the exchange by the Army of receipts of canteens, messes, field post offices, etc., in excess of official payments in marks. In the accounts, the amount has been treated as a charge to the 1946-47 appropriation.

76. Reference was made last year (paragraph 72) to 40,155,455.40 Dutch guilders acquired by the Army as a result of operations in Holland, which had not been redeemed by the Netherlands Government. No settlement has been reached and no redemption made. On the closing of the office of the European paymaster, balances of pay funds in Netherlands banks amounted to 6,864,074.40 guilders. These balances have neither been converted nor redeemed by Netherlands authorities, but some payments by way of dependents' allowances were made out of the accounts to soldiers' dependents in Holland. At the close of the fiscal year the balances were 6,848,853.35 guilders (the original dollar equivalent is \$2,593,796). The amount is shown in the Public Accounts as Army expenditure. Not shown in the Public Accounts is a balance of 2,562,449 Dutch guilders on deposit to the credit of the Canadian Government in a "blocked account" in a Netherlands bank. This currency was captured from the enemy during military operations in Northwest Europe.

77. *Vote 570.*—Included is \$6,115,154.62 advanced in respect of (a) training of Canadian naval officers, (b) services rendered and (c) stores supplied to the Royal Canadian Navy. The advances were made to the United Kingdom Government, which will submit certified accounts. These had not been received before the close of the fiscal year. Audit acceptance of the expenditure is subject to subsequent submission of vouchers.

78. Although Canadian Naval Regulations require overpayments of pay and allowances to be refunded, Order in Council P.C. 95/1826 of May 8, 1946, authorizes waiver of recovery of \$494.10 with respect to pay of a torpedo coxswain. P.C. 83 5192 of December 18, 1946, concerns "machinery allowance" (extra pay to engineer officers attached to a base for service with sea-going ships) and waives recovery of \$1,268 and \$532 paid to two retired engineer captains. Both of the latter are on pension, receiving \$5,530.28 and \$5,210.90, respectively.

79. *Militia Pension Act.*—This Act was amended in 1946, the major change being the adding of Part V to provide a more comprehensive pension plan for Service personnel. Examinations of procedures and records maintained for the purposes of the new Part indicate that the internal audit is not as comprehensive as it should be. As to the system of remitting, reporting and recording pension contributions deducted from Service pay accounts, it was found that:

- (a) each Service arm employs a different procedure and none may be regarded as satisfactory;
- (b) in many cases cash received could not be reconciled against reports of deductions made;
- (c) there were delays of from one to three months in crediting the pension fund with the amount of the deductions, with a resulting loss of interest to the fund;
- (d) the accounting system is inadequate.

National Film Board

80. *Vote 246.*—The National Film Act, c. 20, Statutes 1939, provides for a Government Film Commissioner and for a Director of the Government Motion Picture Bureau. The Act contemplates the Commissioner determining who is to make a film. If he decides that it be made by the Bureau, then:—

The Director of the Bureau, notwithstanding anything in the Civil Service Act, may, with the approval of the Commissioner, employ temporary personnel as and when the production of particular films or groups of films so requires.

The position of Director has, by executive action, since been abolished. Consequently, the powers of the Director are now exercised by the Commissioner, and the safeguard contemplated by two persons sharing in a decision is inoperative. At the financial year-end 40 persons held positions by reason of assignments under the Civil Service Act. Six hundred and eighteen were employed under the appointing power above quoted, 98 having been continuously employed for more than four years, 86 for more than three years, 150 for more than two years and 162 for more than one year.

81. The Film Board contracted with a producer for sound recordings for certain films. The contract covered the services of the members of the orchestra and a conductor. The music for the production, "Occupational Therapy", was written by a member of the Board's staff, and the orchestra was conducted by him. He, a member of the American Federation of Musicians, was not a member of the union local at the point of recording, and the union required a standby. Therefore, the Board paid (a) the conductor's fee as included in the contract price of \$2,630; (b) the charge of \$90 for a standby conductor, and (c) the officer's salary for the period of the recording.

82. The National Film Act directs that all processing and production of films for departments be undertaken by the National Film Board. Because of wartime work volume, the Governor in Council authorized the creation of a revolving fund to finance productions, pending recovery of costs from departments. The fund was created by use of moneys drawn from annual appropriations. Such a fund should be liquidated at each year-end, otherwise an annual appropriation is perpetuated contrary to the provisions of the Consolidated Revenue and Audit Act, 1931. However, that was not done in this case, and the situation now is that:

- (a) many accounts receivable are materially in arrears; an outstanding instance is one for \$17,470.20 which was invoiced in 1944 but the department concerned refuses to pay;
- (b) general stores and film stock, valued at \$278,382.99, include \$20,138.11 for film stocks in the United States, the value of which is problematical;
- (c) \$18,284.60 is the value of returned combat camera school equipment. There is no justification for including this used equipment because it was not acquired as a charge to the revolving fund.

National Research Council

83. *Vote 345.*—In addition to moneys appropriated for its services, the National Research Council, under authority of section 10 (e) of the Research Council Act, c. 177, R.S., expends moneys received through bequests, donations or otherwise, such receipts being credited to special accounts. A summary of the transactions recorded in these accounts is:—

Balances, March 31, 1946		\$1,432,927 78
Receipts—		
Contributions from private firms, revenues arising from research work, royalties, bond interest, etc.		1,052,667 32
		<hr/> 2,485,595 10
Disbursements—		
Amount transferred to votes	\$ 147,161 23	
Expenditures by committees and individuals on research work, etc.	469,553 02	616,714 25
		<hr/>
Balances, March 31, 1947		<u>\$1,868,880 85</u>

84. The special account balances are as follows:—

Outstanding advances in custody of committees and individuals..		\$ 45,564 01
Funds on deposit with the Receiver General of Canada:		
Trust Fund	\$ 255,185 63	
Special Fund	\$ 336,774 14	
Deposits held	4,595 51	341,369 65
Royalties and Patent Rights Fund	55,624 47	
Sir Frederick Banting Fund	961,637 09	
		1,613,816 84
Dominion of Canada bonds held for the Royalties and Patent Rights Fund		209,500 00
		\$1,868,880 85

Department of National Revenue

85. *Vote 251.*—Until March 31, 1946, refunds of deposits received in connection with customs and excise seizures, and expenses, law costs and informer awards associated therewith, were offset against revenue arising from seizures. *Vote 251* of 1946-47 provided for the recording of these charges as expenditure. Departmental application has been to charge the vote with refunds of deposits received in the current year, as well as those which had been credited to revenue in previous years. This practice results in over-statements of both revenue and expenditure. To illustrate: under one customs seizure, a deposit of \$63,053.76 was received on April 8, 1946, in accordance with section 168 of the Customs Act, and the deposit recorded to the credit of 1946-47 revenue. Subsequently, following a decision given under section 174 of the Act, \$15,727.52 was refunded and that amount is recorded in the 1946-47 accounts as an expenditure, instead of being charged against revenue.

Department of Public Works

86. *Vote 278.*—In 1937 it was decided to acquire several small parcels of land. Included was the west half of lot 1, Lydia Street, Ottawa. Order in Council P.C. 1198 of May 29, 1937, authorized the Minister of Public Works to expropriate the land "and to tender therefor the sum of \$900, plus 10 per cent for forcible possession if settlement cannot be made for \$900". Appropriate action was taken to vest title in the Crown, but the owner has not been located. Therefore, no formal tender of \$900 has been made to anyone. The City of Ottawa subsequently solicited a payment to discharge taxes levied against the land prior to expropriation. A payment of \$204.31 was made to satisfy the City's claim. Section 23 of the Expropriation Act, c. 64, R.S., makes any encumbrance upon the land a claim upon whatever compensation money is payable to the former owner, and section 32 empowers the Court to allow 5 per cent interest from the time land is taken, unless a tender was made of a sum equal to the compensation award. The file does not disclose that any application was made to the Court to permit the payment to the City. Further, by reason of the purpose of *Vote 278* (one for maintenance expenses), it is inappropriate to charge a capital expenditure to it.

87. Order in Council P.C. 1006 of March 21, 1947, authorized the Department of Public Works to award a contract for interior alterations to Temporary Building No. 8, Ottawa, for accommodation of the R.C.A.F. The contract, estimated at \$22,500, was given to Doran Construction Co. Limited. Tenders were not invited by public advertisement, as required by section 36 of the Public Works Act.

Department of Reconstruction and Supply

88. *Vote 605.*—The Crown owned and operated an aircraft plant at Cartierville, Quebec. As of September 14, 1946, Canadair Limited became the operating tenant, with option to purchase. Contracts had been given for the construction of North Star aircraft, 20 for Trans-Canada Air Lines, and 24 for the R.C.A.F. By licence agreement, the Crown had obligated itself to pay Douglas Aircraft Company, Inc., royalties to a total of \$940,000, of which \$100,000 was paid on signing, the remaining payments to mature as aircraft were completed. This

Company consented to assignment of the licence right to Canadair Limited, subject to the condition that the Crown remain liable for the royalties payments. Order in Council P. C. 930 of March 13, 1947, recites:—

That Douglas has agreed to consent to the assignment of the Douglas Licence Agreement provided the Canadian Government will remain liable for the payment of the royalties on the 44 aircraft or will pay such royalties now; it is advisable and in the public interest that such royalties should now be paid to the Company (Canadair Limited) to be held in escrow for the account of Douglas, and funds for such purpose are available out of said Vote 605.

Treasury Board on June 11, 1947, directed the Comptroller of the Treasury to release a cheque for \$840,000 (U.S.). Attention is drawn to the transaction because the consequence is that a vote for the fiscal year 1946-47 was charged with an expenditure made in anticipation of services being rendered, and one for which the Government of Canada received no compensating benefit in the financial year. The effect is to relieve appropriations of future years from a cost which ordinarily would fall on them.

89. *Vote 610.*—Order in Council P.C. 929 of February 13, 1945, provided that:—

In making settlement of a termination claim the Minister of Munitions and Supply shall have regard to and shall take into account any progress payments or accountable advances made by the Government prior to such termination which are properly allocable to the terminated portion of the contract and the amount thereof shall be repaid or credited by the Department of Munitions and Supply to the Department, Board or Agency which originally made such progress payments or accountable advances.

Treasury Board, on June 5, 1945, directed that:

Refunds or credits made to the Departments arising from progress payments or advances made by them in previous fiscal years shall be credited to the Consolidated Revenue Fund.

and:

Refunds or credits with respect to current year's payments shall be credited to the current appropriation and the cash requirements for the ensuing period adjusted accordingly or the cash allotment reduced.

During the fiscal year 1946-47 the practice of repaying or crediting the amounts of recovered progress payments or advances to the department concerned was discontinued, with the result that the appropriation for the Department of Reconstruction and Supply was relieved to the extent that progress payments or advances made by other departments were deducted from payments to contractors.

Royal Canadian Mounted Police

90. *Vote 349.*—A temporary clerk was assigned to the R.C.M.P. by the Civil Service Commission in 1928. In 1942 this appointment was converted into one of "employed civilian" under the R.C.M.P. Act. In August, 1946, acting under the authority of section 8(5) of the Act, he was appointed a special constable with retroactive effect from 1928. Order in Council P.C. 145/645 of February 20, 1947, grants him an annuity of \$673.20 on the ground of incapacity to perform his duties by reason of infirmity of mind or body. He was then 46 years of age and his infirmities were known in August, 1946. Neither a temporary clerk nor an employed civilian is eligible for grant of pension, but special constables may be awarded pension "in cases of special merit on the recommendation of the Commissioner".

Department of Trade and Commerce

91. *Vote 373.*—The Commercial Secretary in the Brussels office of the Trade Commissioner Service was advanced \$1,500 in March, 1945, to provide for expenses of transfer to that city. Further advances, including \$2,000 in January, 1946, were made to him and there is now a total of \$5,096.55 for which he has to account. The file discloses that he arrived in Brussels with his family on January 26, 1946. No claims have been submitted for Treasury Board approval.

92. *Vote 379.*—The Exhibition Branch took possession of a rented building at 479 Bank Street, Ottawa. The file indicates that the premises had previously been inspected and found suitable; but after taking possession, alterations were made to the electric wiring, etc. These cost over \$1,500. Alterations of this nature are a responsibility of the Public Works Department. The payments therefore are not proper charges to this vote.

93. *Vote 382.*—Test examination of vouchers for payments in connection with the Prairies' Quinquennial Census reveals that:

- (a) many claims covering lodging accommodation, etc., were not supported by vouchers;
- (b) in many cases enumerators were allowed \$3 daily for expenses without supporting vouchers, although no per diem allowance is provided by the regulations;
- (c) per diem allowances of \$2 were claimed for car hire. The regulations do not provide a per diem allowance for an enumerator's car;
- (d) in certain instances purchases of groceries and gasoline and oil were made.

Department of Transport

94. *Vote 437.*—The text of this vote reads:

Grants for advanced aeronautical instruction and to Aeroplane Clubs, including grant of \$5,000 to the Canadian Flying Clubs Association, \$33,000.

The major charge was a payment of \$25,000 to the National Research Council. The money was re-expended by the Research Council in aeronautical research work. The Council does not instruct, nor is it an aeroplane club. A like payment was made in the previous fiscal year. If it is desirable that annual provision be made for this work, it is suggested that either the amount be included in the appropriations for the Council or the text clearly state the object of the vote.

95. *Vote 628.*—This vote was supplemented by No. 951. The purpose is provision of airways and airports, the text of the main item reading:

Construction and improvements, including radio facilities, Capital, \$8,163,000.

Details printed with the Estimates identified \$1,884,000 of the amount as intended to provide for the "Great Lakes Route". In making allotments, as required by section 26 of the Consolidated Revenue and Audit Act, 1934, Treasury Board allotted that sum for the stated purpose and, in addition, directed a further allotment of \$850,000 for the construction of two airfields in the United States on the Great Lakes Route. During the year advances totalling \$721,049.85 were made by the Department of Transport to the Department of Aeronautics, State of Michigan, in order that landing strips, etc., be constructed at Houghton and Grand Marais, Michigan. The State authorities made an accounting, accompanied by vouchers, to the amount of \$157,783.68 in the fiscal year. The \$563,266.17 balance of the advance was transferred to 1947-48 accounts as the work was not completed by March 31. Title to the works in question will not be either in the name of His Majesty or in that of an instrumentality of the Crown. Further, the inclusion of the word "capital" in the text of a vote ordinarily signifies that the resulting expenditures will create public works owned by, and for the general advantage of, His Majesty in right of Canada.

Department of Veterans Affairs

96. *Votes 454 and 458.*—The War Veterans' Allowances Act, c. 48, Statutes 1930, as amended, provides for payments circumscribed by a means test, to ex-members and widows of ex-members of the Forces who (a) have served in a theatre of war, or (b) are in receipt of pension. The maximum annual allowance is \$365 for single persons and \$730 for those who are married or have dependents. Exclusive of various statutory exemptions from income, the allowances are reduced by such earned income as exceeds \$125 a year for single persons and \$250 for veterans with dependents. During recent years many persons, who ordinarily might experience difficulty in securing work, have been gainfully employed. For this reason, limited audit tests have been undertaken to ascertain whether all recipients of war veterans' allowances continue to be eligible for assistance. So far investigations point to improper payments in 68 cases. The amount involved is \$68,978.01. Seventy-two further cases are still under investigation. An extreme case involves \$4,213. In this instance the recipient, for several years, has held contracts for carrying the mails—the gross of present contracts being about \$14,500 a year. The Department requires periodic declarations of income and, in all cases now observed on, income was misrepresented.

97. *Vote 464.*—This vote reads:

Administration of Soldier Settlement, British Family Settlement, General Land Settlement and Veterans' Land Act, including engineering and other investigational planning and subdivision expenses that do not add tangible value to real property, \$5,443,400.

Audit examinations disclose payments for unusual and seemingly unanticipated expenditures, such as repairing and thawing out septic tanks and snow removal from roads. While the amount involved is not large, attention is drawn to the expenditures because of the precedent thus established.

98. *Vote 475.*—Commencing in 1944-45, multiple housing schemes were undertaken under the authority of the Veterans' Land Act. At the time of audit in May, 1947, the records disclosed that construction of 2,663 houses had been undertaken. Of these, 2,440 were occupied and a further 87 were ready for occupancy, leaving 136 under construction. 1,659 occupants had signed purchase agreements, while 613 others had made initial deposits, but had not signed agreements. In 168 instances occupancy was on a rental basis. It is estimated by administrative officers that the final cost of the 2,663 houses will approximate \$22,000,000—an average of over \$8,000 a house. For various reasons it has been decided that many sales prices be less than cost. Order in Council P.C. 1278 of April 2, 1946, authorizes that costs be written down by \$1,000,000, in order to establish reasonable selling prices. Order in Council P.C. 1811 of May 16, 1947, increases the amount to \$1,850,000, of which \$500,000 is to be applied in remedying defects in the houses. \$124,007.32 had been officially written off at the year-end, but practically all of the \$1,850,000 is earmarked to be applied in adjusting the price of the 2,381 houses for which selling prices had been set. It has yet to be established what amount will be recovered from contractors because of faulty workmanship.

..

BALANCE SHEET ACCOUNTS

Fraser River Bridge Trust Account

99. The old Fraser River Bridge was transferred by the Province of British Columbia to the Government of Canada on December 1, 1939. Under the terms of the agreement, all surplus revenues are to be held in a trust fund and, after the purposes of the transfer have been served, the balance becomes payable to the Province. On various occasions, scrap material salvaged during repair and replacement work has been sold. The proceeds have not been credited to the Trust Fund. The amount involved approximates \$2,400.

Government Annuities Account

100. The credit balance of the Account was \$287,492,656 at March 31, 1946. Receipts in the year were \$85,693,847.51, made up of \$72,382,971.58 in premiums, 4 per cent interest totalling \$12,333,806.35, and \$977,069.58 transferred from Consolidated Revenue Fund to maintain reserve. Disbursements were \$16,024,550.51. Thus the credit balance as at March 31, 1947, was \$357,161,953.

101. Since March 31, 1937, the balance at credit of the Account has increased \$269,177,017.26, of which interest credits represent \$71,447,445.39 and transfers to maintain reserve \$11,895,260.85. Costs of administration (which are not a charge to the Account) amounted to \$3,118,448.64 in the ten-year period. Because of the magnitude of the sums involved and the necessity of transferring annually from Consolidated Revenue Fund amounts to maintain the reserve, consideration might prudently be given to the present premium schedules, which are computed on a 4 per cent interest rate.

R.C.M.P. (Dependents) Pension Fund

102. Section 86 of the Royal Canadian Mounted Police Act, as enacted by c. 40, Statutes 1934, requires an annual audit of the Dependents' Pension Fund. Four per cent interest, as directed by the statute, is credited to the account. A summary of the transactions for the year ended March 31, 1947, is:—

Balance at credit, March 31, 1946		\$ 454,318 64
Receipts—		
Contributions from members	\$ 94,970 19	
Interest credited by Department of Finance	18,765 66	
Penalty interest from contributors	12 01	113,747 86
		<hr/> 568,066 50
Disbursements—		
Refunds upon separation from Force	31,514 54	
Lump sum benefits	600 00	
Pensions	1,366 60	33,481 14
		<hr/>
Balance at credit, March 31, 1947		<u>\$ 534,585 36</u>

R.C.M.P. Provincial Pension Trust Fund

103. The several agreements covering the policing of provinces by the R.C.M.P. include the following:—

If a contributor is discharged from the R.C.M.P., or is dismissed for any cause whatsoever, and is not entitled to a pension, he shall be paid the amount contributed by him under the provisions of these Rules and Directions, together with interest, less any amount due and owing by him to the Crown.

The amounts contributed by ex-members of the provincial police forces were deposited in a fund which is not interest producing. Nevertheless, from inception to March 31, 1947, a total of \$4,537.63 has been paid out by way of interest at 4 per cent. If this practice continues, there will not be sufficient money to discharge all claims against the fund. As there is no authority to charge this interest to the fund, if interest is to be paid it should be authorized as a charge to a parliamentary appropriation.

Transport Stores Account

104. The amount invested in stores, according to the balance sheet, was \$1,444,750.06 as at March 31, 1947; but no credit was made of stores amounting to \$61,053.77 issued to various services prior to the close of the year.

MISCELLANEOUS AUDITS

105. During the war years a substantial number of Crown companies were incorporated under the Companies Act, 1934, the authority relied on to do so being either the Department of Munitions and Supply Act or the War Measures Act. In the last fiscal year the following were wound up and their charters surrendered:—

Allied War Supplies Corporation (June 25, 1946)
 Canadian Wool Board Ltd. (December 31, 1946)
 Federal Aircraft Limited (June 30, 1946)
 Melbourne Merchandising Limited (February 28, 1947)
 National Railways Munitions Limited (September 30, 1946)
 Research Enterprises Limited (October 31, 1946)
 Turbo Research Limited (July 31, 1946)

106. In Part II of the Public Accounts are to be found the balance sheets and supporting statements of those companies and bodies corporate which are subject to audit by the Auditor General. To facilitate reference, the following listing is provided:—

<u>Name</u>	<u>Part II Section Heading</u>
Aero Timber Products Limited	Reconstruction and Supply
*Canadian Arsenal Limited	Reconstruction and Supply
Canadian Broadcasting Corporation	National Revenue
Canadian Commercial Corporation	Trade and Commerce
Commodity Prices Stabilization Corporation	Finance
*Eldorado Mining and Refining (1944) Limited	Reconstruction and Supply
Export Credits Insurance Corporation	Trade and Commerce
Federal District Commission	Privy Council
National Battlefields Commission	Finance
National Harbours Board	Transport
Northern Transportation Company	Reconstruction and Supply
*Park Steamship Company	Reconstruction and Supply
*Polymer Corporation	Reconstruction and Supply
**Veterans Housing Project (Ottawa) Limited	Reconstruction and Supply
**Veterans Housing Project (Toronto) Limited	Reconstruction and Supply
War Assets Corporation	Reconstruction and Supply
War Supplies Limited	Finance
Wartime Food Corporation Limited	Reconstruction and Supply
*Wartime Housing Limited	Reconstruction and Supply
Wartime Shipbuilding Limited	Reconstruction and Supply
*Subject to provisions of the Government Companies Operation Act, c. 24, Statutes 1946.	
**Assets and liabilities assumed by Central Mortgage and Housing Corporation as at December 31, 1946.	

107. In the case of most of the companies which are subject to the provisions of the Government Companies Operation Act, the Crown holds title to assets the cost of which was charged to parliamentary appropriations, although that statute provides that the Governor in Council may authorize such a company

to construct, acquire, extend or improve capital works, and for this purpose, to expend any of the moneys administered by it.

It would be preferable were title to all such assets vested in the companies with value thereof regulated by accepted accounting practice. Such is already the situation with respect to the assets of Eldorado Mining and Refining (1944) Limited. In this instance the Government of Canada expropriating the shares of an existing company, assets remained in the name of the Company. Eldorado has depreciation provisions commensurate with the estimated wastage of its assets. The same comment may be made with respect to its wholly-owned subsidiary, Northern Transportation Company Limited. The relative operating statements of several of the corporations do not reflect true costs because provision for depreciation has not been included. If the true financial position of Crown corporations is to be accurately determined it is desirable that accepted corporate accounting practices be followed.

Aero Timber Products Limited

108. Although this Company ceased active operations in the fiscal year 1945-46, winding-up proceedings are held in abeyance until certain outstanding claims are settled. Present expenses are restricted to rent of a room. There are no paid employees.

Canadian Arsenals Limited

109. The Company has not yet completed a full inventory of fixed assets in its charge, nor of the surplus stores transferred to its custody. The assets shown by the balance sheet, as at March 31, 1947, do not include fixed assets and include only a part of the surplus stores.

110. Cheques amounting to approximately \$580,000, issued after March 31, 1947, in payment of outstanding liabilities, were treated as disbursements of the year. In consequence, both the "cash in banks" and the "accounts payable", as shown by the balance sheet, are correspondingly understated.

Canadian Broadcasting Corporation

111. This Corporation had a deficit of \$27,261.09. It did not provide for depreciation in the fiscal year 1947 because, in the opinion of the Board of Governors, more than adequate provision was made in former years.

Canadian Commercial Corporation

112. This body, successor to the Canadian Export Board, was established as of May 1, 1946, under the Canadian Commercial Corporation Act, c. 40, Statutes 1946, (a) to assist in the development of trade between Canada and other nations, and (b) to assist persons in Canada to obtain goods and commodities from outside Canada and to dispose of goods and commodities that are available for export from Canada. It acts as procurement agency for foreign governments, international relief agencies and the Department of National Defence.

113. A statement of the assets and liabilities in respect of procurement agency transactions for UNRRA and foreign governments, as at March 31, 1947, appears in the Corporation's balance sheet as at that date, under the heading "Agency Account".

Commodity Prices Stabilization Corporation

114. The audit report to the shareholders contains the following observations:

Subsidies paid by the corporation are subject to adjustment under the provisions of Limitation on Subsidies undertakings and contracts, and in the case of commodities exported or used as ships' stores, to refund under the Repayment of Subsidy Order. Subsidy payments, as shown in Schedule "D", have been reduced or adjusted in respect of such recoveries effected during the fiscal year. Subsidies paid are also subject, in some instances, to investigation and adjustment by officers of the corporation after payment. Therefore, payments now recorded may not be regarded invariably as final.

Subsidy claims in process, but not approved at March 31, 1947, have not been considered as liabilities of the fiscal year ended that date.

The corporation has an indeterminate contingent liability arising out of the assurance of subsidy protection, provided in the statement of policy on import subsidies of the Wartime Prices and Trade Board effective February 24, 1947, on approved forward commitments for cotton fabrics and yarns in the event that the existing subsidies are removed or reduced.

In addition to direct subsidies, some importers are subsidized indirectly by means of partial or complete relief from the payment of import duties and taxes on certain commodities under the authority of orders in council.

Eldorado Mining and Refining (1944) Limited

115. The amounts realizable from certain radium inventories and accounts receivable shown in the balance sheet as at December 31, 1946, are subject to adjustment resulting from the settlement of litigation subsequent to the close of the corporate financial year.

116. By authority of Order in Council P.C. 1212 of March 29, 1946, the Company was advanced \$2,943,178.32 for acquisition of capital assets, for which title was to vest in His Majesty the King in the right of Canada. Order in Council P.C. 3233 of July 30, 1946, subsequently transferred title to the Company of the assets thus acquired (except \$827,128.67 expended on behalf of the Company's wholly-owned subsidiary, Northern Transportation Company, Limited) in exchange for 20,500 shares of its capital stock.

117. Refined radium being a by-product of the Company, the management has valued the inventory at a price considered commensurate with prospective selling prices rather than at cost. This revaluation resulted in a write-up of \$11,054.96.

Export Credits Insurance Corporation

118. As little experience data are yet available and as many unpredictable factors are involved, it has not been regarded as practicable to forecast what sum should be set aside as an Underwriting Reserve. The reserve of \$161,789.08 shown in the balance sheet as at December 31, 1946, represents the Corporation's excess of income over expenditure since its inception.

Foreign Exchange Control Board

119. Order in Council P.C. 7378 of December 13, 1940, directs that:

An annual audit of the transactions of the Board shall be made by the Auditor General in such manner as he thinks proper and he shall certify to the House of Commons that in his opinion, having regard to such examination, the transactions of the Board have or have not been in accordance with the provisions of this Order and that the records of the Board do or do not show truly and clearly such transactions.

The fiscal year of the Board is the calendar year. From the information and the explanations received in the course of the audit, the transactions of the Board for the fiscal year ended December 31, 1946, were in accordance with the provisions of the Order in Council and the records maintained show truly and clearly such transactions.

120. The Foreign Exchange Control Act, c. 53, Statutes 1946, came into force on January 1, 1947, and superseded the wartime exchange control order in council.

National Harbours Board

121. The National Harbours Board Act fixes the calendar year as the ports' fiscal period (harbour transactions which are recorded in the accounts of the Government relate to the March 31st fiscal year). Amounts now given are those of the 1946 calendar year.

122. A summary of revenues and expenditures and surplus or deficit on operation is:—

<u>Account</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Surplus</u>	<u>Deficit</u>
Halifax	\$ 1,387,585 75	\$ 1,683,241 09		\$ 295,655 34
Saint John	1,009,839 92	1,619,150 93		609,311 01
Chicoutimi	35,539 59	237,996 22		202,456 63
Quebec	695,414 86	2,137,567 86		1,442,153 00
Three Rivers	256,892 50	313,991 34		57,098 84
Montreal	5,214,817 32	6,514,286 36		1,299,469 04
Jacques Cartier Bridge..	1,048,901 58	1,648,984 86		600,083 28
Prescott	120,518 51	102,237 71	\$ 18,280 80	
Port Colborne	233,361 42	141,608 03	91,753 39	
Churchill	72,723 06	173,732 57		101,009 51
Vancouver	2,404,764 94	2,559,760 17		154,995 23
Second Narrows Bridge..	191,217 55	97,698 14	93,519 41	
	<u>\$ 12,671,577 00</u>	<u>\$ 17,230,255 28</u>	<u>\$ 203,553 60</u>	<u>\$ 4,762,231 88</u>

123. With respect to interest on borrowings from the Government, \$2,750,000 was paid by the ports, as follows:—

Account	Payable	Paid
Halifax	\$ 579,679 80	\$ 400,000
Saint John	805,410 54	
Chicoutimi	187,411 10	
Quebec	1,228,201 56	
Three Rivers	186,867 51	150,000
Montreal	2,546,606 47	1,200,000
Jacques Cartier Bridge	323,450 80	
Churchill	359 40	
Vancouver	1,205,136 66	1,000,000
	<u>\$7,063,123 84</u>	<u>\$ 2,750,000</u>

124. In last year's report it was noted (page 42) that no action had been taken under section 30 of the National Harbours Board Act either to write off matured interest due the Government or to fix new interest rates. Since then, Order in Council P.C. 188 of January 16, 1947, has directed the write-off of interest outstanding at September 30, 1936, amounting to \$29,336,846.29, and the substitution of a 3½ per cent rate for the various interest rates then in effect. This new rate has retroactive effect from October 1, 1936, to January 31, 1947. Thus, a further \$15,153,508.90 was written off. The consequence of this Order in Council is to reduce the liabilities of the ports by \$44,790,355.19, divided as follows:—

Halifax	\$ 3,137,310 11
Saint John	4,578,625 53
Chicoutimi	1,361,350 05
Quebec	20,976,691 10
Three Rivers	1,274,211 29
Montreal	9,245,744 31
Vancouver	4,216,422 80
	<u>\$ 44,790,355 19</u>

The same Order in Council fixed a 2½ per cent rate on indebtedness to the Crown, with effect from February 1, 1947, to December 31, 1961.

Park Steamship Company

125. Order in Council P.C. 105/1326 of April 6, 1946, in part, cites that:—

On the 25th and 26th May, 1943, an Exchange of Notes between Canada and the United States resulted in an agreement for the waiver of claims arising from collisions between vessels of war.

Negotiations have been in progress for some time between Canada and the United States with a view to extending the agreement so as to include all ships and cargoes at the ultimate risk of the two Governments. The proposal was initiated by the Government of the United States, and the Government of Canada has declared that, as a matter of policy, it is desirable to accept the proposal.

As between Park Steamship Company Limited and agencies of the United States, Park Steamship appear to have claims of the approximate value of \$600,000, while outstanding claims of the United States against Park Steamship amount to \$350,000, leaving a balance in favour of Park Steamship of approximately \$250,000.

The Order authorized payment of \$250,000 to the Company. Except for this agreement, the Company could have recovered from (a) the United States Government for damages caused to Park vessels, and (b) underwriters for its liability for damages to United States vessels. Instead, the Company has absorbed \$391,678.19, the amount by which its claims exceeded \$250,000.

126. As in former years, the Company's statement of operations as at March 31, 1947, does not include any provision for depreciation of the vessels and other fixed assets.

127. The item "maintenance of torpedo net devices in previous years \$1,073,434.62" appearing in Schedule "C" to the balance sheet at March 31, 1947, represents a charge of the United States Maritime Commission for maintenance work on these anti-submarine devices installed on Park ships.

Polymer Corporation

128. The Liabilities' item, "claims in respect of natural rubber operations estimated \$1,250,000", appearing in the balance sheet at March 31, 1947, refers chiefly to rubber purchase transactions in the Far East which had not been settled at the time of Japan's entry into the war and regarding which there may still be enforceable claims under outstanding irrevocable letters of credit.

Sugar Administrator

129. All profits arising from operations of the Sugar Administrator, since the inception of his office, are credited to a "Price Stabilization Contingency Reserve" in his accounts. Order in Council P.C. 328 of January 28, 1947, directed that this Reserve, amounting to \$19,337,930.71, together with all the assets and liabilities of the Administrator, be transferred to the custody of the Canadian Sugar Stabilization Corporation Limited, as of March 14, 1947. It is impracticable to forecast what sum, if any, should be reserved to meet the eventuality provided for; consequently, the audit certificate as at March 13, 1947, was given subject to this qualification. The Sugar Administrator's balance sheet, as at March 13, 1947, appears in the Finance section of Part II of the Public Accounts.

War Assets Corporation

130. As in the previous year, the audit certificate to the balance sheet as at March 31, 1947, was qualified as follows:—

The procedures and practices of the Corporation were not of such a nature as to permit establishing by examination of records maintained that all assets received for disposal had been fully accounted for. This qualification takes its origin in: (a) some of the older and larger surpluses were placed in warehouse without proper documentation, and (b) continuity of record was destroyed, in many cases, through changes in methods of classifying and recording stores.

War Supplies Limited

131. As in previous years, the audit certificate to the balance sheet, at March 31, 1947, was given subject to the qualification that confirmations of the \$10,832,567.03 accounts receivable were not obtained from the United States Government departments and agencies concerned.

132. The provisions of agreements with agencies of the United States Government, regarding the limitation of profits, may entail refunds of amounts received and/or adjustments of amounts receivable by the Company. To March 31, 1947, interim refunds had been made of \$40,000,000 (U.S.) to the War Department and \$10,000,000 (U.S.) to the Maritime Commission.

Wartime Food Corporation

133. With the exception of the share capital, represented by "cash at bank \$75", by direction of Order in Council P.C. 328 of January 28, 1947, assets were taken over and liabilities and other obligations assumed by Commodity Prices Stabilization Corporation Limited as from February 28, 1947. This Order also directs that supplementary letters patent be obtained changing the corporate name to Canadian Sugar Stabilization Corporation Ltd. and changing the corporate objects to dealing in sugar and sugar products.

Wartime Housing Limited

134. In accordance with an agreement approved by Order in Council P.C. 396 of February 3, 1947, a transfer of management and control of all completed housing units was made, as from January 1, 1947, to Central Mortgage and Housing Corporation. This leaves Wartime Housing Limited with only the function of construction. The duty of the Audit Office now ceases with the transfer of completed houses, as it does not audit accounts of Central Mortgage and Housing Corporation.

Yukon Territory

135. Section 22 of the Yukon Act, c. 215, R.S., provides that the audit of vouchers and statements transmitted to Ottawa be supplemented by the Auditor General sending an officer to the Territory "whenever he deems it necessary or desirable". Field examinations of the Territorial accounts were made this year at Dawson and Whitehorse.

136. The accounts of the Territory, which include the Liquor Account, were examined in detail. Certain recommendations were made with the view of improving the accounting system. When given effect, expenditures and revenues should be better controlled.

137. Section 15 of the Assessment Ordinance reads:—

There shall be levied on every person and company engaged in passenger and freight traffic, or either, on waters within the Yukon Territory, a tax equal to fifty cents per ton on the net tonnage of every vessel propelled by mechanical power, engaged at any time during the year in such traffic; and a tax of twenty-five cents per ton on each barge or vessel not so propelled, engaged at any time during the year in such traffic having a tonnage of over five tons.

Examinations of files disclosed that officials of the Territory made under-assessments resulting in a loss of revenue of \$2,596.75 during the past ten years.

138. The recorded assets of the Territory now total \$384,801.71, a decrease of \$160,246.46 during the year. A comparative balance sheet is:—

	March 31, 1946	March 31, 1947
Assets—		
General Account—Cash	\$ 15,818 54	\$ 12,628 85
Liquor Account—		
Cash	172,679 03	80,839 46
Merchandise on hand	95,935 29	168,328 22
Claims Receivable	490 31	574 50
Post War Work Account—		
Cash	10,125 00	12,430 68
Dominion of Canada bonds	250,000 00	110,000 00
	<u>\$ 545,048 17</u>	<u>\$ 384,801 71</u>
Surplus Account—		
General Account	\$ 15,818 54	\$ 12,628 85
Liquor Account	269,104 63	249,742 18
Post War Work Account	260,125 00	122,430 68
	<u>\$ 545,048 17</u>	<u>\$ 384,801 71</u>

139. The value of lands, buildings, equipment, etc., is not recorded in the financial records of the Territorial Government. Liabilities at March 31, 1947, did not involve any material sum.

140. Comparative statements of the Accounts for the fiscal periods 1945-46 and 1946-47 are:—

GENERAL ACCOUNT

	Year ended	
	March 31, 1946	March 31, 1947
Cash at commencement of period	\$ 20,174 42	\$ 15,818 54
Revenues—		
Tax Revenues—		
Gasoline and fuel oil tax	17,268 39	26,842 02
Railway, steamer and barge tax	9,904 00	10,535 50
Fur export tax	10,618 49	8,921 29
Poll tax	4,015 00	6,515 00
Whitehorse land tax	6,469 55	7,493 73
Succession duty tax	15,396 46	1,990 43
Crown granted mineral claims tax	891 21	965 24
Mayo land tax	3 00	15 00
Non-Tax Revenues—		
Privileges, licences and permits	24,423 25	35,350 00
Proceeds from sales	268 15	627 50
Services and service fees	42 90	100 00
Miscellaneous	3,684 57	3,349 48
Grant from liquor account	320,000 00	362,700 00
Grant from Post War Work Account		150,000 00
	<u>\$ 433,159 39</u>	<u>\$ 631,223 73</u>
Expenditures—		
Hospitals, charities and public health	\$ 168,118 70	\$ 147,951 99
Roads, bridges and public works	81,293 08	286,376 67
Schools	61,671 82	71,860 61
Grants	19,629 18	21,701 16
Salaries and travel	11,044 95	14,777 00
Miscellaneous	75,583 12	75,927 45
Cash at close of period	15,818 54	12,628 85
	<u>\$ 433,159 39</u>	<u>\$ 631,223 73</u>

LIQUOR ACCOUNT

PROFIT AND LOSS ACCOUNT

	Year ended	
	March 31, 1946	March 31, 1947
Liquor sales	\$ 838,045 00	\$ 846,988 50
Deduct: Cost of goods sold	466,424 33	462,756 87
Gross profit	371,620 67	384,231 63
Deduct: Selling expenses	35,049 49	49,654 10
	<u>336,571 18</u>	<u>334,577 53</u>
Add: Sale of permits	10,952 00	5,954 00
Seizure and miscellaneous revenue	579 25	2,806 02
Net profit to Surplus Account	<u>\$ 348,102 43</u>	<u>\$ 343,337 55</u>

AUDITOR GENERAL'S REPORT

BALANCE SHEET

	March 31, 1946	March 31, 1947
Assets—		
Cash	\$ 172,679 03	\$ 80,839 46
Merchandise on hand	95,935 29	168,328 22
Sundry claims receivable	490 31	574 50
	<u>\$ 269,104 63</u>	<u>\$ 249,742 18</u>
Surplus—		
Balance at commencement of year	\$ 291,002 20	\$ 269,104 63
Add: Profit for year	348,102 43	343,337 55
	639,104 63	612,442 18
Deduct: Transfer to Post War Work Account and General Account	370,000 00	362,700 00
	<u>\$ 269,104 63</u>	<u>\$ 249,742 18</u>

POST WAR WORK ACCOUNT

BALANCE SHEET

	March 31, 1946	March 31, 1947
Assets—		
Cash	\$ 10,125 00	\$ 12,430 68
Dominion of Canada bonds	250,000 00	110,000 00
	<u>\$ 260,125 00</u>	<u>\$ 122,430 68</u>
Surplus Account—		
Grant from Liquor Account	\$ 250,000 00	\$ 250,000 00
Interest earned on investments	10,125 00	22,430 68
	260,125 00	272,430 68
Deduct: Transfer to General Account		150,000 00
	<u>\$ 260,125 00</u>	<u>\$ 122,430 68</u>

The co-operation and assistance extended by administrative and accounting officers materially facilitated the audit.

WATSON SELLAR,
Auditor General.

October, 1947.

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